

SCHOOL ELECTIONS

Political financing for school elections



Guide for the authorized candidate

*Act respecting school elections to elect certain members
of the boards of directors of English school boards*

Quick reference

Open a campaign-specific bank account (election fund)

- If you do not open such an account, you will not be able to receive a reimbursement of your election expenses (see Directive D-S-1, available on Élections Québec's website).

Note: The opening of such an account is not mandatory if the funds come exclusively from the candidate. In that case, the maximum amount of these funds is \$1,000 for the election year.

Soliciting and collecting money or taking out a loan (setting up the election fund)

- Only voters of the English school board may make contributions, up to a maximum of \$300 per calendar year per authorized candidate.
- During the fiscal year in which the election is held, the Act allows an authorized candidate to make for their own benefit — in addition to their \$300 contribution — total additional contributions not exceeding **\$700**.
- Every elector who makes a contribution must receive a contribution receipt.

The authorized candidate may designate canvassers (see Directives D-S-2 and D-S-3, available on Élections Québec's website).

Incur and authorize election expenses

- Only an authorized candidate can incur or authorize election expenses (from the 44th day before polling day until polls close on polling day).

Quick reference**Pay election expenses from the election fund (bank account)**

- Expenses must be paid in full **by cheque or debit card** before your reports are produced.

Respect the election expenses limit

The director general of the English school board will communicate this limit to you.

Note: An election expense is the cost of any good or service used during the election period to promote or oppose, directly or indirectly, the election of a candidate.

Pay election expenses from the election fund (bank account)

- You must pay the expenses in full before you can file your reports.
- You must keep all supporting documents listed in Section 4.5 of the Guide.

Identify advertisements (mandatory)

- Advertisement in a newspaper: “authorized by *name of the authorized candidate*”.
- Folder, poster, corrugated polypropylene (Coroplast) board: name of the printer or manufacturer and “authorized by *name of the authorized candidate*”.
- Radio, television, Internet, Web: “authorized by *name of the authorized candidate*”;
- Folder, poster, corrugated polypropylene (Coroplast) billboard produced by volunteers: “authorized by *name of the authorized candidate*” and name of the volunteer, committee or organization that printed or manufactured them.

File the Report and Return of an authorized candidate

No later than 90 days after polling day, you must produce the authorized candidate reports.

- Include original copies of the invoices and documents mentioned above.
- Fill out the *Candidate’s Declaration* form (available on Élections Québec’s website).

Quick reference**Additional financial reports**

If you have a surplus or a debt as a result of the reporting of an approved candidate, you will be required to file an additional financial report.

Sanctions, administrative and electoral penalties (consult the guide)

For more information, contact the director general of your English school board or Élections Québec's Direction du financement politique et des affaires juridiques at 418 644-3570 in the Québec City area, or 1-866-232-6494 elsewhere in Québec. You can also contact us by e-mail at financement-scolaire@electionsquebec.gc.ca

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Introduction

An election period is approaching, and you have been authorized as a candidate or as an elector who would like to run in the election. You must now comply with the rules governing financing and the control of election expenses that are outlined in Chapter XI of the *Act respecting school elections to elect certain members of the boards of directors of English school boards* (ASEESSC).

Any candidate who would like to solicit or collect contributions, incur expenses or contract loans for electoral purposes must hold an authorization from the chief electoral officer granted in accordance with the *Act*.

The purpose of this guide is to help authorized candidates understand and comply with the applicable provisions of the ASEESSC regarding the financing and control of election expenses. It is available on Élections Québec's website at www.electionsquebec.qc.ca.

This guide takes into account legislative amendments made by the Québec National Assembly concerning political financing since the general school elections of November 2, 2014. In addition, *An Act to give effect to the Charbonneau Commission recommendations on political financing Act* assented to on June 10, 2016, requires any authorized candidate to remit to the director general of the English school board any contribution or any part of a contribution that was made contrary to the *Act*. These contributions will be posted on our website. **Please note that following the ruling made on August 10, 2020 by the Superior Court of Québec, all references to the ASEESSC refer to provisions of the *Act respecting school elections* in force before the passage of bill 40.**

The interpretations expressed in this guide do not have precedence over the provisions of the *Act* and are not intended to replace the official text of the legislation. If you wish to interpret or apply the ASEESSC, you must refer to the text published by the Québec Official Publisher (Éditeur officiel du Québec), which can be found at the following address: <http://legisquebec.gouv.qc.ca>. References to the provisions of the *Act*, where applicable, are indicated in parentheses.

Introduction

If you have any questions about how the provisions of Chapter XI of the ASEESSC apply to an authorized candidate, you can ask the director general of your English school board or a political financing coordinator at Élections Québec.

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1 Role and responsibilities

All candidates who wish to solicit or collect contributions, incur expenses (however small) for an election campaign, or contract loans, must hold an authorization from the chief electoral officer granted as per Division III of Chapter XI of the ASEESSC. They may apply for authorization before, at the time of, or after the submission of their nomination papers.

When an elector decides to run as a candidate for the next general election, he or she can apply for authorization from the returning officer of the English school board **as of January 1st of the year when the election is to be held**. For a by-election, he or she can do so as of the day when the seat becomes vacant.

During an election period, the candidate can request an authorization using his or her nomination paper or, until the end of the election period, by contacting the returning officer of the English school board.

Financing and expenses of an authorized candidate of a recognized ticket

Under the ASEESSC, candidates with a common interest can join forces as a ticket (a team) recognized by the returning officer of the English school board. The ticket, through its leader, must agree to submit to the returning officer, within the prescribed deadline, a written application for recognition.

However, a ticket recognized by the returning officer cannot hold an authorization that enables it to solicit and collect contributions, incur expenses or contract loans in its name.

Authorized candidates who are members of the same ticket can, nevertheless, under certain conditions, designate the same person to solicit and collect contributions and incur common expenses related to their election. However, any authorized candidate who is part of such a ticket is required to file his or her own Authorized Candidate's Report, in which his or her income and expenses must be reported.

If you would like more information on this subject, refer to Directive D-S-13 on Élections Québec's website or contact an Élections Québec political financing coordinator using the contact information included in the introduction to this guide.

1.1 Role

(Sec. 206.22 and Sec. 206.28)

A contribution can only be solicited by the authorized candidate personally or through people that he or she designates in writing.

No person other than an authorized candidate may incur or authorize election expenses, whether during an election period or outside that period.

1.2 Summary of main responsibilities

Manage the election fund

- Open, in a financial institution with a Québec branch, an account with provision for a monthly statement and cheque return service. From the time the account is opened, make sure you receive the cheques (original or scanned). Opening such an account is not required when the monies in the election fund come **exclusively** from the authorized candidate's own contributions; the authorized candidate can provide a maximum of \$1,000 during the election year. If you choose this option, your election expenses must not exceed this amount.
- Appoint in writing, if need be, canvassers authorized to collect and keep an up-to-date list of contributions.
- Solicit, collect, and deposit contributions.

- Ensure that a contribution receipt is issued to each contributor, for each contribution, and that the contributor signs the “Declaration Signed by Elector” section.
- Ensure that contributions received are in compliance;
- Reconcile contribution receipts;
- Deposit amounts raised and subsidiary revenue collected during electoral activities;
- Ensure that revenue from electoral activities for which no contribution receipt was issued does not exceed 3% of all contributions collected during the period covered by a financial report. Any amount exceeding the 3% threshold must be transferred to the director general of the English school board.
- Take out loans and record them in writing (see the loan deed template on Élections Québec’s website).
- Pay interest on loans at least once a year;
- Deposit any other revenue allowed for under the Act in the election fund account.
- Remit any non-compliant contribution to the general fund of the English school board.

Note : Following the election period, you cannot close the bank account you have used as an election fund until all debts arising from the election are repaid.

Incur or authorize expenses

- Authorize all election expenditures and other payments.
- Ensure that the maximum permitted spending amount for election expenses is respected.
- Ensure, during an election period, that all advertising includes a statement that complies with the rules set out in the Act.

Pay expenses

- Settle all expenses by means of a cheque drawn on the election fund, or by debit card;
- Pay the current market price (suppliers may not offer you “a family and friend price”).
- Ensure that invoices, which must be sufficiently detailed, are in compliance;
- Comply with provision of the *Act* regarding expenses incurred but not claimed and contested claims;
- Pay all uncontested expenses before filing your reports;
- Manage petty cash.
- Reimburse your personal expenses, if any, from the election fund.

File the report and return of an authorized candidate

- Respect deadlines;
- Attach the director general’s copy of the English school board for each contribution receipt issued.
- Include all original invoices and other supporting documents;
- Include any deed of loan;
- Include an example of each form of advertising;
- Dispose of sums and goods remaining in the election fund.
- Forward to the English school board the money and goods remaining in the election fund after you have paid all expenses and filed the return.
- Date and sign the reports as well as the authorized candidate’s declaration.
- If necessary, file the additional financial report.

You will find on Élections Québec’s website an application allowing you to enter your authorized candidate return. If you use it, you must still send the signed printed report and the required documents to the English school board.

1.3 Withdrawal request

(Sec. 81, 206.10, 206.11, 206.12 and 206.13)

If, as a candidate, you wish to request authorization to withdraw, you must contact an advisor in the Service du Registre, de la coordination et de la conformité des contributions politiques at 418 644-3570 in the Québec City area, or 1 866-232-6494 elsewhere in Québec.

1.4 Important Dates in a General Election

Activities and events	Number of days from polling day
Start of election period (Sec. 206.1)	- 44
First day to accept an application for authorization of a private intervenor (Sec. 209.12)	- 44
First day to file nomination papers (Sec. 62)	- 40
Last day to file nomination papers (Sec. 62)	- 35
Last day to accept an application for authorization of a private intervenor (Sec. 209.12)	- 20
Polling day	0
Deadline to file returns of expenses of private intervenors (Sec. 209.23)	+ 30
Deadline to accept a claim from your suppliers for unclaimed expenses (Sec. 206.50)	+ 60
Deadline to file the report and return of an authorized candidate (Sec. 209 and 209.4)	+ 90

1.5 Role and Responsibilities of the director general of your English school board

The director general of the English school board assists Élections Québec's team in applying Chapter XI of the *Act*. When directors general of an English school board are acting according to the Chapter, they are under the sole authority of the chief electoral officer (Sect. 206.5).

In particular, they must

- Provide relevant documents to any authorized candidate (*Guide for the authorized candidate*, contribution receipt booklets) and give him or her the relevant instructions;
- Calculate the election expense limits (preliminary and final) and transmit them to all authorized candidates;
- Receive and verify reports from authorized candidates;
- Reimburse, in accordance with the *Act* and with the agreement of the Chief Electoral Officer, election expenses to authorized candidates who are entitled to them;
- Issue notices of failure to report within the time limits to the people concerned (Sec. 209, 209.4, 209.27, 209.28);
- Send to the Chief Electoral Officer, upon request, a copy of any report of the authorized candidate that he or she has received (s. 209.7).

2 Cash receipts

2.1 General Information

(Sec. 209 and 209.4)

There are various ways, regulated by the *Act*, to obtain funding for election expenses. Contributions are probably the most common means, but you can also borrow money or organize election-related activities. This second part of the guide explains to the candidate, who is solely responsible for cash receipts, the methods for raising funds and the rules that govern them.

Before receiving any cash, the person must open a bank account: the election fund.

2.2 Election fund

(Sec. 206.39 and 206.40)

After obtaining an authorization, the candidate must open a bank account through which **all** cash receipts and **all** disbursements must flow. This account, which is the election fund, must be opened in a Québec branch of a financial institution. Be sure to request a monthly statement and the return of cheques (originals or scanned copies).

The authorized candidate must deposit in this account the contributions he or she receives from electors, as well as loans, and sums and subsidiary revenue collected during election-related activities. He or she must use the same account to make any payment for an election expense or any election-related expense, by cheque or debit card. Directive D-S-1, available on Élections Québec's website, contains the information required to open this account.

After the election period, any amount paid by the English school board as reimbursement for election expenses must be remitted to this account. You cannot close this account until you have paid all election debts in full and you have paid all suppliers.

Opening such an account is not required when the monies in the election fund come **exclusively** from an authorized candidate's own contributions. These contributions cannot exceed \$1,000 for the election year. Obviously, in such a case, since you cannot borrow money, your election expenses cannot exceed the amount of your contributions, which is \$1,000. If you do not meet these conditions, you will be required to open an election fund.

2.3 Contributions

(Sec. 12, 206.17 (1) to (3), 206.19, 206.20, 206.25, 206.37 and 209.6)

Definition

Contributions are: monetary donations to an authorized candidate, services rendered to the candidate (with the exception of volunteer work, see Section 3.4 of the guide), and goods provided to the candidate free of charge, for electoral purposes.

An amount, good or service provided by the candidate himself or herself for his or her election is also considered to be a contribution, except an amount used to pay a transportation or a personal expense that is not reimbursed and does not include the cost of any advertising.

→ Only English school board voters may make a contribution in favour of an authorized candidate for that same English school board. Every contribution is made by the electors themselves and out of their own property. It must be made voluntarily, without compensation and for no consideration, and may not be reimbursed in any way (Sec. 12, 15, 206.19 and 206.20).

To be an elector of the English school board, a person must:

- Be 18 years of age or older;
- Be a Canadian citizen;
- Must not have lost the right to vote because of tutorship;
- Must not have been found guilty of an offence that is a corrupt electoral practice within the meaning of the *Election Act*, the *Referendum Act*, the *Act respecting elections and referendums in municipalities* or the *Act respecting school elections* (sections 1 and 568);
- Be domiciled in the territory of the English school board and have resided in Québec for at least six months;
- Be able to exercise his or her right to vote in the English school board because he or she is in one of the following situations:
 1. Person with a child admitted to an English school board
Has a child to whom Section 1 of the *Education Act* (chapter I-13.3) applies who is admitted to educational services provided by an English school board having jurisdiction over the territory in which the person is domiciled
 2. Person who does not have a school-age child
 - Can choose to exercise their voting right here since they do not have a child to whom Section 1 of the *Education Act* applies who is admitted to educational services provided by an English-language school board or French-language school service centre having jurisdiction over the territory in which the person is domiciled;
 - An elector whose child was enrolled in an English school board and has completed his or her schooling is deemed to have chosen to be registered on the list of electors of that English school board and to vote in its elections.

Contributions must be made to the authorized candidate or to people designated in writing by the authorized candidate (canvassers) for this purpose. These contributions must be deposited in the election fund.

Contributions can be solicited and collected from the day the candidate has received valid authorization for the English school board until the day his or her report and return have been filed. Once authorized to do so, candidates can solicit and collect contributions for the sole purpose of paying debts arising from their election expenses.

If there are still sums of money and goods held by the authorized candidate in his or her election fund on December 31 of the year following the year in which the election was held, he or she must remit them to the director general of the English school board who will deposit them in the general fund of the school board.

Exceptionally, when the monies in the election fund come **exclusively** from an authorized candidate's own contributions, and a surplus has been noted, reimbursement is permitted. In this case, the original contribution receipt must be cancelled. A new contribution receipt will be required corresponding to the total amount of expenditures incurred.

Maximum Contribution Allowed Pursuant to the Act

(Sec. 206.21)

→ The maximum in money, goods and services that an elector may contribute during a single calendar year may not exceed the sum of **\$300** to each of the authorized candidates.

Nevertheless, during the fiscal year in which the election is held, the Act allows an authorized candidate to make for his or her own benefit — in addition to his or her \$300 contribution — total additional contributions not exceeding **\$700**, for a total of \$1,000 for the candidate.

When?	Who?	Maximum contribution
Every year	All electors	300 \$ per authorized candidate
From his or her authorization to the end of the calendar year	Each candidate	700 \$ more for his or her own campaign

Contributions of \$100 or more

(Sec. 206.23)

Every cash contribution of \$100 or more shall be made by cheque signed by the elector and drawn on the elector's personal account in a financial institution having an office in Québec. The cheque shall be made payable to the candidate. In this regard, it is strongly recommended that the candidate keep a copy of contribution cheques and remit them along with other supporting documents accompanying the authorized candidate's report and return. A contribution of \$100 or more cannot be made in cash, by postal money order, bank draft or transfer. A bank draft or money order is not signed by the voter and is not drawn on his or her account at a Québec branch of a financial institution. A bank draft is a document drawn up and signed by a financial institution that guarantees its payment.

All contributions must be accounted for and paid into the election fund.

The financial report (Section 4 of the guide) must set out the number of contributors and the total amount of contributions of \$100 or more collected during the fiscal year. The report must be accompanied by a list of contributors, in alphabetical order, showing the elector's name and address, the number and date of the receipt and the amount paid by the elector.

Contributions of less than \$100

Contributions of less than \$100 must be accounted for and paid into the election fund, like any other cash inflow. The financial report must set out the number of contributors and the total amount of contributions of less than \$100 collected during the fiscal year.

No tax credit

Contributions made by voters in school elections are not eligible for any tax credit.

Contribution in Goods and Services

(Sec. 206.17)

A good or service (except volunteer work, for which see Section 3.4 of the guide) provided free of charge to an authorized candidate constitutes a contribution and must be accounted for in the financial report. Like any other contribution, a contribution in goods or services must be solicited and collected under the authority of the candidate or any other person designated by the candidate (canvassers). Only the voters of the English school board can make a contribution in goods and services. The amount of such a contribution cannot exceed \$300 per year.

These goods or services are evaluated at the current market price, namely at the lowest retail market price in the region and at the time that they are offered to the public in the normal course of business. The voter who supplies the good or service must submit an invoice describing the good or service and certifying its value. A contribution receipt must be provided to the elector. For more information, see also Section 3.2, dealing with the use of goods or services provided free of charge.

Non-compliant Contributions

(Sec. 30.9 and 206.26)

Any contribution or part of a contribution made contrary to the provisions of the Act (e.g., contribution from a company [legal person], contribution exceeding the maximum permitted by Section 206.21 of the ASEESSC, contribution from a non-electoral, etc.) must, as soon as the fact is known, be remitted to the director general of the English school board, who will pay it into the general fund of the school board, and not to the contributor. The Chief Electoral Officer may write to an authorized candidate to claim political contributions that are deemed to be non-compliant.

Thirty days after making such a claim, the Chief Electoral Officer will post any claim of non-compliant contributions on Élections Québec's website.

Canvassers

(Sec. 206.22)

As the authorized candidate, you are responsible at all times for contributions that are solicited and collected or obtained. You may, however, designate people in writing to assist you in this task—canvassers. You then have to provide them with a signed attestation certifying their status as canvassers and keep a copy of it. All canvassers must, upon request, display this certificate. You will find a template in Directive D-S-3.

You must submit, with each of your reports, a list of canvassers who were active during the reporting period, even if you have not named any (see Directive D-S-3).

Contribution Receipt

(Sec. 206.22 and Sec. 206.24)

It is **mandatory** that the authorized candidate (or his or her designated canvassers) issue a receipt to the contributor for his or her contribution, **regardless of the amount**. This amount shall not exceed the maximum allowed by the *Act*. When a contribution is received by mail or otherwise, without having been directly solicited, the candidate must issue a receipt to the contributor within 30 days of receipt. You will be provided contribution receipts prescribed by the chief electoral officer for this purpose.

When issuing a contribution receipt, the authorized candidate or canvasser shall ensure that the contributor completes and signs the section titled “Declaration Signed by Elector”.

If an elector wishes to send you a contribution by mail, you must ask him or her to print the provisional contribution receipt template found on Élections Québec’s website, complete it, sign the elector’s declaration and send it with his or her payment. Afterwards, you will need to send him or her an official printed contribution receipt. You will need to attach the interim contribution receipt signed by the contributor to your report along with the copy of the official receipt (for more information, see Directive D-S-2).

→ **Note:** an authorized candidate who finances his or her own campaign must issue a contribution receipt to himself or herself.

2.4 Electoral Activities

Definition

(Sec. 209.1)

An electoral activity is an activity that is organized to raise funds for the benefit of the election campaign of an authorized candidate by selling tickets. For example, a dinner, a golf tournament, a cocktail party may be election-related activities.

As the authorized candidate, you are responsible for all funds received in connection with an activity of an electoral nature. Since the amounts collected for the admission fee and subsidiary revenues generated at such an event are exceptions to the notion of political contribution, it is not necessary to issue contribution receipts.

The sums accounted for and paid into the election fund as a result of this activity must appear in the financial report. You must also, for each activity held, complete the form titled *Report on electoral activities and subsidiary revenues*, which you will find on Élections Québec's website. This form must be attached to the reports, as it is a supporting document.

Amounts collected

((Sec. 206.18 (6), 206.26.1 and 206.36 (4))

The ASEESSC defines the circumstances under which you may charge an entrance fee for election-related activities without issuing contribution receipts. **The total sums collected (activity revenue) without a contribution receipt may not exceed 3% of the total contributions collected during the period covered by the financial report.** Here is how you can process these amounts, depending on the amount of the daily admission fee.

If the entrance fee is \$60 or less: two possible options	
You can consider the entrance fee as a contribution.	You can consider that the entrance fee is not a contribution.
Terms and conditions: <ul style="list-style-type: none"> - You must apply this choice consistently, to all participants; - You must provide a contribution receipt for the amount of the entrance fee; - The person paying the admission fee must be qualified as an elector and his or her payment must be included in the total amount of contributions he or she pays. 	Terms and conditions: <ul style="list-style-type: none"> - You must apply this choice consistently, to all participants; - No contribution receipt is to be issued, except as mentioned (below);* - Any person may pay the entrance fee, once only, whether or not he or she is qualified to vote;* - The total amount contributed in this way is limited to 3% of total contributions collected during the period covered by the report. - You must produce a list of attendees.

* A qualified elector may pay the entrance fee for more than one person. However, the amount exceeding one entrance fee must be considered as a contribution. In this case, you must provide him or her with a contribution receipt.

→ Financing activities are the exclusive responsibility of the authorized candidate. If the entrance fee to an electoral activity or rally is \$60 or less, and you choose to consider this entrance fee as activity revenue without issuing a contribution receipt, you must **set up the controls required to prove** to the chief electoral officer, at the latter's request, that this provision of the ASEESSC has been properly applied.

Therefore, the authorized candidate must establish, for monitoring purposes, a list of names and addresses of people (physical persons and legal entities) having paid an entrance fee. This list must accompany the electoral activity report.

If a person buys **more than one** entry, you must make sure that:

- he or she is qualified as an elector (Sec. 12, 15 and 206.19);
- the payment method complies with Section 206.23;
- you issue a contribution receipt for the excess of the first admission price (Sec. 206.22);
- he or she signs the receipt (Sec. 206.22);
- it respects the contribution limit (Sec. 206.21).

Moreover, if you have decided not to consider the entrance fee as a contribution, remember that the **total amount of activity revenue collected must not exceed 3% of the total contributions collected during the period covered by the financial report**. Any amount exceeding this percentage must be transferred to the director general of the English school board (Sec. 206.26.1).

Example:

Total amount of contributions collected during the period covered by the report:	5 000 \$
Maximum revenue that can be collected without a contribution receipt for political activities:	X 3 %
Maximum amount that can be collected without a receipt:	<hr/> 150 \$

If the entrance fee is higher than \$60: only one option possible**You have to consider the entrance fee to this activity as a contribution.****Terms and conditions:**

- You must issue a contribution receipt for the amount of the entrance fee;
- The contributor must be an elector of the English school board and must sign the receipt;
- He or she must pay this contribution by cheque from his or her own assets;
- The amount paid shall be included in the total amount of that elector's contributions.

You must file a report for each activity held or ensure that the person in charge of the activity prepares such a report and submits it to you together with the sums of money collected. An activity report template is available on Élections Québec's website. You must include this activity report with your return and report.

All expenses related to an electoral activity or rally must be paid by cheque drawn on the authorized candidate's election fund.

During the election period, expenses incurred for organizing an electoral activity or electoral rally are election expenses. However, the cost of food and drinks served will not be considered as an election expense if it is included in the entrance fee paid by the participant.

Subsidiary revenue

(Sec. 206.18 (6.1), and 209.1 (3.1))

Subsidiary revenues (also known as ancillary or incidental revenues) may only be collected during an electoral activity. They do not require a contribution receipt. This may be cloakroom income or income from the sale of non-alcoholic beverages, for example.

Such revenue must be reasonable, i.e. relatively minor and non-recurring, and must be proportionate to the number of participants in the electoral activities.

Promotional items sold during election-related activities are treated as incidental income. The purchase price, the selling price and the quantities sold must be included in the report of this activity. Note that you may sell promotional items at any time, in reasonable quantities, inasmuch as it does not constitute commercial income and cannot be equated with such income.

The financial report must show the total amount of subsidiary revenues collected. The financial report must take the total subsidiary revenue collected into account, and a breakdown of this revenue and the nature, place and date of the activity or rally must be provided with the activity report accompanying the financial report (see Élections Québec website).

The Chief Electoral Officer will evaluate the reasonable nature of all subsidiary revenue collected by an authorized candidate. Any unjustifiable incidental revenue that is in breach of the aforementioned conditions will be considered a non-compliant contribution and must be remitted to the director general of the English school board, pursuant to Section 206.26.

For any question concerning this type of revenue, please contact an Élections Québec political financing coordinator.

2.5 Loans and sureties

(Sec. 206.18 (4) and 206.28 to 206.30)

As an authorized candidate, you are the only person who can borrow money, whether from an elector at the English school board or from a financial institution. Since an authorized candidate is a qualified elector, he or she can also lend money, which must be deposited in his or her election fund. Any loan granted by an elector shall be made by cheque drawn on the elector's account in a financial institution having an office in Québec.

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

Only voters can act as a guarantor for a loan. The sum of the outstanding principal amounts of the loans they make and the amount for which they remain guarantors of loans taken out may not exceed \$10,000.

Particular attention must be paid to surety bonds. In financial institutions, suretyships consist of joint sureties, unless otherwise indicated. Hence, when electors wish to stand surety for such a loan, they must make sure that the loan agreement stipulates that their suretyship applies up to a maximum of \$10,000. Vigilance is therefore required with respect to the clauses of the surety contract.

→ All loans shall be contracted at the going market rate of interest and shall be evidenced in writing.

The deed of loan must include:

- The name and address of the lender or financial institution;
- The date, amount and term of the loan;
- The interest rate of the loan;
- The deed of loan or contract of suretyship shall also include a declaration by the elector stating that the loan is being granted (or the suretyship contracted) out of the elector's own property, voluntarily, without compensation and for no consideration, and that it will not be reimbursed in any other way than as stipulated in the loan deed.

A sample loan agreement is available on Élections Québec's website.

All loan deeds must be completed and signed. The interest payment of interest is mandatory, **even if the candidate himself or herself lent the money to his or her own election campaign.**

Following the election period, you cannot close the bank account you have used as an election fund until all debts arising from the election are repaid.

→ **Important**

We recommend that you maximize your contributions before borrowing. It is to your advantage to use your \$1,000 contribution before taking out a loan, since a loan that is too large can be difficult to repay after the election. A candidate who has not repaid his or her loan at the end of his or her authorization may not stand as a candidate again for a period of four years (Sec. 21.2 and 206.56).

Line of Credit

You can use a line of credit to pay all or part of your expenses on the date the financial report is filed. The amount due on this line of credit must be included as a loan. If this line of credit is required to cover outstanding cheques on the date the financial report is filed, the financial institution must transfer, at your request, the required amount to the current account before you submit your report. As such, all claims will be considered paid, as required by the Act.

Current Market Rate of Interest

(Sec. 206.18 (4))

The current market rate of interest for a loan or a line of credit is the interest rate established by a financial institution in its normal course of business at the time the loan or line of credit is granted. This rate takes into account circumstances, potential for reimbursement and additional guarantees offered by the borrower.

Thus, to determine the rate established by a financial institution, you have to obtain the rate that this institution would charge a member of the public for a loan of the same amount, with the same payment guarantees.

When a loan granted by an elector is contracted at a rate lower than the current market rate of interest, the difference between the amount of interest charged by this elector and the amount of interest that a financial institution would charge to the public for this same loan is a contribution. This contribution shall thus be attributed like any other contribution and be subject to the same rules.

Loan Reimbursement

(Sec. 206.32)

A loan must be repaid by contributions made by an elector (within the limits set out in Section 206.21), by income from election-related activities or by election expense reimbursements from the English school board.

The authorized candidate must ensure that he or she respects his or her contribution limit when repaying a debt out of his or her own assets, even if he or she is repaying his or her own loan.

After the election period, you cannot close the election fund until you have paid off all debts.

Paying interest

(Sec. 206.31)

The authorized candidate must pay the interest due on loans taken out at least once a year, even if the loan comes from him or herself.

Deadline for Reimbursement

(Sec. 21.2, 206.32, 206.56, 209.28 and 209.33)

→ December 31 of the year following the year of the election is the deadline for reimbursement of any loans. If the loan is not repaid, or if it is repaid after that date, the candidate concerned, whether elected or not, becomes ineligible to stand as a candidate for four years from that time.

The ineligibility of an elected candidate shall cease on the day on which he or she submits his or her financial report showing that all his or her debts have been settled. However, this rule does not apply to an unelected candidate.

Furthermore, a candidate who is elected and who, on December 31 of the calendar year following the year of the election has not paid all his or her debts arising from his or her election expenses, loses the right to attend sittings of the board of the English school board as of that date, until he or she pays all his or her debts and files a financial report confirming this.

The loss of the right to attend sittings of the board of the English school board also includes loss of the right to attend, as a member, the sittings of any committee or commission of the English school board and of any other board, committee or commission to which the person belongs in his or her capacity as a member of the board of directors.

2.6 Reimbursement of election expenses

(Sec. 207 and 208)

Upon receipt and verification of the reports of an authorized candidate, the director general of the English school board shall reimburse from the general fund of the school board an amount equal to 75% of the first \$500 of election expenses incurred and paid and 50% of other election expenses incurred to the authorized candidate who was elected or who obtained at least 15% of the votes cast for his or her seat.

The amount of the reimbursement to which the authorized candidate is entitled shall not exceed the total of the amount of debts arising from the election expenses of the authorized candidate and the amount of his or her personal contribution.

Full reimbursement can only be made to the authorized candidate once his or her reports have been submitted and verified.

3 Disbursements

3.1 General Information

(Sec. 206.28 to 206.56)

All expenses, whether election or other, must be paid by debit card or a cheque drawn on the election fund. The authorized candidate is solely responsible for election expenses, and must therefore authorize and pay them. The original or scanned (front and back) copy of the cleared cheque is required since a cheque constitutes proof of payment of an expense. In the case of expenses paid by debit card, the bank statement serves as proof of payment. You must also keep the original invoices for all expenses (including sales taxes) and include them with the return of election expenses.

The director general of the English school board will inform you of your election expenses limit. You must never exceed this limit, as this would constitute an offence that could lead to prosecution and possible conviction for corrupt electoral practice.

There are four categories of election expenses:

- Advertising;
- Goods and Services;
- Rental of Premises;
- Travel and meal expenses.

3.2 Election expenses

Definition

(Sec. 206.34)

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

- Promote or oppose, directly or indirectly, the election of a candidate;
- Promote or oppose a candidate's program;
- Approve or disapprove measures advocated or opposed by a candidate;
- Approve or disapprove acts performed or proposed by a candidate.

Exceptions

(Sec. 206.36 and 206.37, 206.43 and 206.46)

Certain goods and services are not considered as election expenses. This is the case, for example, for:

1. The cost of any good or service used outside the election period; Expenditures related to the acquisition of these goods and services are non-election expenses. They must be included in the return of election expenses, in amounts not included in electoral expenses;
2. Volunteer work (see Section 3.4 of this guide);
3. The cost of publishing in a newspaper, periodical or other printed medium, articles, editorials, news, interviews, opinion columns or letters to the editor, when the following conditions are respected:
 - The publication is done in the same manner and following the same rules as outside the election period;
 - There is no payment, reward, or promise of payment or reward;
 - It is not a newspaper, periodical or other publication instituted for the purpose of the election;
 - The distribution and frequency of publication must be established in the same way as outside the election period.

4. The cost of broadcast by a radio or TV station of a program of public affairs, news or commentary. However, such broadcasts should be made in the same manner and under the same rules as outside the election period, without payment, reward or promise of payment or reward.
5. Air time (on radio or television) or space (in a newspaper, periodical or other printed matter) made available free of charge to candidates during the election period by a radio or television broadcaster, a cable operator or the owner of the newspaper, periodical or other printed matter, provided that the service is offered fairly, qualitatively and quantitatively, to all candidates for the same seat;
6. Transportation costs for a person other than the authorized candidates, which are paid from his or her personal property and for which he or she is not reimbursed.
7. The cost of food and drinks served during an electoral activity when this cost is included in the entrance fee paid by the participant;
8. Reasonable expenses assumed by the authorized candidate for his or her travel or personal expenses (see Section 4.4 of the guide) that are not reimbursed and that do not include the cost of any publicity.
9. Interest incurred between the start of the election period and the 90th day after polling day, on any loan legally granted to an authorized candidate for election expenses, unless the authorized candidate paid this interest and declared it as election expenses in his or her return of election expenses.
10. Expenses incurred to hold meetings, of which the total for the entire election period does not exceed \$200, including the rental of the meeting room and the invitation of participants, as long as these meetings are not organized directly or indirectly on behalf of an authorized candidate (for any supplementary information about the organization and holding of public assemblies during the election period by non-partisan organizations, see Directive D-S-11);
11. Advertising expenses incurred by a private intervenor whose total amount for the entire election period does not exceed \$300;
12. Costs of a judicial recount (recounting or adding up of votes);
13. All thank-you expenses incurred after the election period, i.e. after the polls close (volunteer night, thank you cards, newspaper ad, etc.).

Election Period

(Sec. 111 and 206.1)

→ The election period starts on the 44th day before polling day and ends on polling day at the closing time of polling stations.

If the candidate uses goods and services during an election period before being authorized, the cost of these goods and services must nevertheless be considered in the election expense limit determined by the *Act* and be included in the return of election expenses. However, these expenses will not be reimbursed as election expenses since they were not incurred in accordance with the *Act*.

Limite des dépenses électorales

(Art. 206.47)

Les dépenses électorales d'une personne candidate autorisée doivent être limitées de façon à ne pas dépasser, au cours d'une période électorale, le montant suivant :

→ (1) In the case of an election for a **President of the Council** seat, an amount of **\$3,780**, increased by \$0.30 per person entered on the list of electors of the English school board, to which is added, where applicable, a supplement of

- a) \$0.10 per person registered on the list when the density of electors per square kilometre is greater than 1, but less than or equal to 10 ([see list of English school boards below](#));
- b) \$0.20 per person registered on the list when the density of electors per square kilometre is greater than 0.45, but less than or equal to 1; ([see list of English school boards below](#));
- c) \$0.35 per person registered on the list when the density of electors per square kilometre is less than or equal to 0.45; ([see list of English school boards below](#));

List of English school boards with the right to a supplement

Supplement of \$0.10 per person registered on the list of electors:

- New Frontiers English school board
- Riverside English school board
- Sir Wilfrid-Laurier English school board

Supplement of \$0.20 per person registered on the list of electors:

- Eastern Townships English school board

Supplement of \$0.35 per person registered on the list of electors:

- Central Québec English school board
- Eastern Shores English school board
- Western Québec English school board

(2) In the case of an election for a **Commissioner seat**, an amount of **\$1,890** increased by \$0.30 per person entered on the list of electors of the electoral division.

Each candidate will be given two election expense limits: a preliminary limit and a final limit following the revision of the list of electors. The higher of the two limits will be the official limit to be respected.

The director general of the English school board communicates this limit to candidates. Exceeding this limit is an offence that constitutes corrupt electoral practice.

Incurring and Controlling Election Expenses

(Sec. 206.38 and 206.43)

The authorized candidate is the only person who can make or authorize election expenses. He or she must therefore ensure that no one waives the right to be paid or demands or accepts a price other than the market price (the price charged in the ordinary course of business according to the market in the area and at the time it is provided) for a good or service whose cost constitutes, in whole or in part, an election expense. This does not prevent anyone from doing volunteer work. For more information on this topic, see Section 3.4 on volunteer work.

For control purposes, the authorized candidate must ensure that all cheques issued by him or her and all payments made with his or her debit card are recorded on the return of election expenses.

Election Expenses Payment

(Sec. 206.39, 206.48, 206.49 and 206.50)

Before filing your return of election expenses, all claims (invoices) received within 60 days after polling day must be paid, unless you dispute them, by way of a cheque drawn on the election fund. As proof of payment, you must attach to the report the bank statement (for expenses paid by debit card) or the original cashed cheque or its scanned copy (for expenses paid by cheque).

If a cheque was not deposited before the date that the report is filed (an outstanding cheque), the expense will be considered as having been paid in accordance with the *Act*, as long as the following conditions are met:

- The cheque must have been issued and sent to the supplier before the date the report is filed;
- At any time between the date the report is filed and the date the cheque is deposited, the election fund contains sufficient funds to cover this outstanding cheque.

If you wish to be reimbursed for an election expense for which you did not provide proof of payment at the time of filing, you will have to ask the financial institution to forward the cleared cheque to the director general of the English school board at a later date.

Election expenses paid after the deadline for filing the return of election expenses cannot be reimbursed as election expenses since they would not have been paid in accordance with the *Act*.

If you have not opened a separate bank account (an election fund, see Directive D-S-1), you must provide documentary evidence that you have actually paid the supplier for the good or service. **Note: it is forbidden to pay your expenses in cash.** Instead, you must use a personal credit or debit card and keep official receipts from the point-of-sale terminal as proof of payment.

You must ensure that all election expenses paid are justified with an invoice. An invoice of less than \$100 must contain at least the following information:

- The supplier's name and address;
- The date of the invoice* ;
- A description of the good or service;
- The total amount of the expense.

Any invoice of \$100 or more must include the above information as well as information that can be used to check the rate or unit price of the good or service provided. Do not hesitate to ask suppliers to provide sufficient details on their invoices about the goods and services they provide. For example, the number of brochures printed must be indicated on the invoice so that the unit price can be calculated.

* If the date of the invoice falls outside of the election period, indicate the dates the goods or services were used and the quantities used during the election period and sign the invoice.

Expenses incurred, but not claimed

(Sec. 206.49, 206.51 and 209.5)

The authorized candidate cannot pay a claim (invoice) received 60 days after polling day. If one of the suppliers has not filed a claim within 60 days after polling day, the return of election expenses must include a statement to that effect. The candidate must attach to his or her financial report a cheque drawn on the election fund, made payable to the English school board, covering the total of these expenses incurred but not claimed.

The supplier will have 120 days to file its claim with the director general of the English school board who will inform the candidate of any difference in the amount, where applicable. Beyond this additional time period, the supplier's claim will have lapsed. Expenses incurred but not claimed, are included in the election expense limit and are eligible, where applicable, for reimbursement as election expenses.

Contested Claims

(Sec. 206.50 and 206.55)

Candidates can contest a claim (an invoice) or part of a claim if the expense was incurred without their knowledge or authorization, or if the conditions of the order were not respected (quantity, quality, delivery date, price, etc.). If the material is ordered and the expense is disputed, you cannot use the material.

Disputed claims are not considered election expenses until the dispute between the candidate and the creditor is over. However, these claims must be mentioned in your return of election expenses. After filing the report, you cannot pay a claim that is contested unless you receive the express authorization of the director general of the English school board. Authorized candidates in this situation must contact a political financing coordinator in the Direction du financement politique et des affaires juridiques of Élections Québec, using the contact information included in the introduction to this guide.

Use of a good or service provided free of charge

(Sec. 206.17 and 206.19)

During an election period, when a good or service for which you have issued a contribution receipt (see “Contributions in goods and services” in Section 2) is used to promote or oppose the election of a candidate, the cost of its use must be included in your return of election expenses. The voter who supplied the property or service must provide a voucher that describes the property or service and certifies its value. You must attach this document to the report.

It should be remembered that only the voters of the English school board can offer a good or service. This good or service is considered a contribution and must be evaluated at the current market price, namely at the lowest retail market price in the region and at the time that it is offered to the public in the normal course of business. The value of that property or service must be included in the \$300 annual contribution limit of the elector providing it.

Basic information on candidates

(Sec. 73.1)

Expenses incurred to provide basic information about candidates to voters, such as a photograph and text, are not usually election expenses. However, if you use the text and photograph during an election period for purposes other than those mentioned in Section 73.1, you will have to account for part of their production cost, based on their use, as an election expense.

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

(Sec. 206.35)

→ When a good or service is used both before and during an election period, the part of its cost that is an election expense is pro-rated based on the frequency of use during the election period relative to the frequency of use before and during the election period.

For instance, if 1,000 brochures cost \$1,000 and 200 brochures are distributed before the election period, include in the report \$200 (200/1000, i.e. 20% of the total amount) as a non-election expense and \$800 as an election expense.

It is thus possible for the amount declared as an election expense in the return of election expenses to be different from the amount paid to a supplier for a good or service. The difference between the amount paid and the amount charged will be considered a non-election expense. It must be included in the return of election expenses, in the “Amounts not included in election expenses” section.

Amounts not included in election expenses

(Sec. 206.6 and 206.38)

All expenses **incurred and used** between January 1 of the year when a general election is scheduled until the day preceding the day when the election period starts must appear in the “Amounts not included in election expenses” section. In the case of a by-election, expenses incurred and used from the day the seat becomes vacant until the day before the start of the election period must be included in this section. This section must also show any other expense that is not an election expense, in particular expenses used after the election period (for instance, acknowledgements for expenses). These expenses must be paid from the legally constituted election fund. All of the accounts and invoices must be paid when the report is filed, unless you are contesting them.

Candidate elected unopposed

(Sec. 206.8 and 206.34)

As of the closing date for nominations, the authorized candidate who is elected unopposed may no longer make or authorize expenditures.

In such a case, the only election expenses acceptable for reimbursement are those that were incurred before the deadline for filing nomination papers and those whose order could not be cancelled. No other expense can be accepted for reimbursement.

Recognized ticket and division of expenses

(Directive D-S-13)

Authorized candidates on the same recognized ticket may together incur common election expenses. An expense is common when its cost is attributable to all authorized candidates on the ticket or to a group of candidates because of their common use of the expense and the visibility of each of them in relation to that expense.

Where a common expenditure concerns the authorized candidates of a ticket, this expenditure must be charged equally among the candidates concerned.

The related claim, must be submitted on behalf of the candidates who authorized the expense. Payment of the claim may be made by the person designated by all the candidates, and made from the amounts provided to this person by each of the election funds of the authorized candidates. Please refer to D-S-13 for more details.

Each authorized candidate must pay for all goods and services used for his or her election, even if he or she is a member of a recognized ticket. **Each must file his or her own return of election expenses.**

Categories of election expenses

The way to calculate the amount to be included in elections expenses varies by type of expense:

- Advertising;
- Goods and Services;
- Rental of Premises;
- Travel and Meals.

3.3 Advertising

→ **Radio, TV, newspapers, brochures, posters, billboards, badges, websites, Facebook and any other advertising material.**

As a general rule, advertising expenses represent the lion's share of an election campaign budget. They therefore require special attention, since you must comply with the provisions of the *Act* relating to them.

Failure to respect these provisions (for instance, incomplete or no authorization mention in the advertisement) means that the election expense will not be reimbursed since it does not comply with the *Act*.

Attribution of the Expense

(Sec. 206.35)

All expenses incurred in designing, producing and distributing the advertising material used in an election period must be recorded, without restriction. If you start using materials before the election period and continue to use it during the election period, you have to prorate the expense based on the frequency of use during the election period compared to the frequency of use before and during the election period. The chosen scale could vary depending on the nature of the advertising material used (the number of units, hours, days, etc.) The calculation will be done as follows:

Brochures, advertising texts, advertising objects

$$\begin{array}{rcl} \text{Printing and} & & \text{Quantity used during the election period} \\ \text{design costs} & \times & \hline & & \text{Quantity used before and during the election period} \end{array}$$

Reprinting during an election period of material designed during this same election period: Only reprinting costs shall be included as election expenses.

Posters, billboards, Internet

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

Advertising videos/video clips

$$\begin{array}{l} \text{All expenses} \\ \text{(development,} \\ \text{design, etc.)} \end{array} \quad \times \quad \frac{\text{Number of broadcasts during the election period}}{\text{Number of broadcasts before and during the election period}}$$

Attestation in advertisements

(Secs. 206.44 and 206.46)

Important: In order to demonstrate the accuracy of the advertisements, you will need to attach a copy of each advertisement to the report you submit to the English school board.

All advertising or promotional material must include a statement in accordance with the Act.

For advertising text, an advertising object or advertising material

The name of the printer or manufacturer as well as the following phrase: “authorized by *name of the candidate*”.

If advertising is produced by you or by volunteers, indicate the name of the person who produced or printed the advertisement, or the name of the organizing committee, along with the name of the authorized candidate.

For example:

1. Produced by Rodrigue Ferland, authorized by Gilles Fiset
2. Printed by Powell Prints, approved by Gilles Fiset

For a radio or TV ad or an ad produced using any other medium or information technology

The endorsement must include the name of the candidate (for example, “paid by *name of authorized candidate*”).

On a website, the name of the candidate must appear on the home page (for example, “authorized by *name of candidate*”).

Social networks, such as Twitter or Facebook, allow for advertising. **Where there is a charge for their use**, you must include a statement in the publication that includes the name of the authorized candidate. **All costs related to the development, design, strategy, programming, maintenance of social media or the use of a Web platform must be included in the calculation of the amount to be charged to election expenses**, depending on the frequency of use. **Any change that results in costs to a website, social media or Web platform during an election period constitutes an election expense.** When publications or other activities on social media incur no charge, mentioning the authorized candidate's name is not obligatory, but is recommended.

Note: The *authorized, approved and paid by* statements are not mandatory, but strongly recommended.

If authorized candidates wish to join a recognized ticket to advertise, they must, **in addition to** respecting the conditions of the three categories mentioned above, indicate the name of **each** of the candidates concerned.

Illegal Contribution

If an advertisement does not include a statement that complies with the *Act*, you may:

- Add a sticker, stamp or handwritten note;
- Take any other means necessary, as soon as possible, to add a statement in accordance with the advertisement.

In the case of a newspaper advertisement, the newspaper can neither re-run the advertisement free of charge nor publish an erratum.

→ If the advertisement or the advertising material used is not identified in accordance with the *Act*, you should nevertheless enter the expense related to it as an election expense. This expenditure will therefore affect the allowable limit. However, this expense will not be eligible for a reimbursement of election expenses. You must therefore be vigilant so as not to penalize yourself.

Cost of in-house advertising material

In some cases, the authorized candidate or volunteers make billboards or photo-copy messages for election purposes.

- Volunteer work is not an election expense.
- The cost of any material used to produce advertising material, such as wood, paint, nails, paper, is an election expense and must be included in the return of election expenses. If you use a photocopier or other equipment, the owner of the equipment must charge usage fees at the current market price.

Supporting Documentation for Advertising Material

All election expenditures related to advertising must be supported by documentation showing that it contains a statement that complies with the *Act*. This supporting documentation must be provided with the report, in addition to the invoice and the cheque used to pay the expense or the bank statement certifying payment by debit card. You must also keep a copy of the advertisements. Otherwise, you may have to ask the supplier to produce another one, at your expense, if necessary.

TV and radio

- Proof of advertising: a letter from the media outlet, the text of the message, an audio support (on a USB key or DVD) sent to the director general of the English school board or, as a last resort, an attestation* from the authorized candidate.

Website

- A printout of the home page (the page where the name of the authorized candidate appears) or, as a last resort, an attestation* from the authorized candidate.

Newspapers

- Proof of the advertisement, that is, the **full page of the newspaper bearing the advertisement**.

Posters, promotional items and other printed matter

- One sample of each of the badge, brochure, poster, etc.

Banners and superboard advertising

- One or several photographs that allow for verification of the presence of the required statement on the advertising, or, as a last resort, an attestation* from the supplier or from the candidate stating that the name of the manufacturer or printer as well as the name of the authorized candidate appear on these objects.

* A sample advertising attestation is available on Élections Québec's website.

Loss of advertising material as the result of vandalism or theft during an election period

Directive D-S-7 explains how to deal with a loss of advertising material due to vandalism or theft during an election period.

Re-use of advertising material produced and used during a previous election

If you wish to reuse advertising material produced for a previous election, contact a political finance coordinator using the contact information included in the introduction to this guide or refer to Directive D-S-8.

Using of Information and Communication Technologies (ICT)

The *Act to establish a legal framework for information technology* (RLRQ, c. C-1.1) specifies that the legal value of a document is the same whether the medium is paper or digital. Advertisements appearing on a website or any other technological medium must therefore include a statement that complies with the ASEESSC.

3.4 Goods and Services

→ **Insurance, telephone, office supplies, furniture or office equipment rental, postage, salaries paid, interest on loans, the candidate's personal expenses, etc.**

Insurance

You can take out a liability insurance policy when renting premises. The cost of the insurance for the period covered must be included in election expenses, based on the concept of minimum cost expense. In other words, the cost of insurance remains invariable, even if the period for which it is obtained exceeds the election period.

Supporting documentation to be filed

- The cheque used to pay the expense or the bank statement demonstrating payment by debit card;
- The insurance policy showing the cost and the period covered as well as the description of the protection.
- The original invoice.

Telephone

You must account for charges related to installation, service, and long distance.

Installation costs

Since the installation costs are the same regardless of when the installation takes place, the entire expense is considered an election expense.

Calculate a prorated amount for these costs only if the equipment installed before the election period did not correspond to the equipment used during the election period.

Service fees

If use begins before and continues during the election period and the service is cancelled the day after polling day, the authorized candidate must account for the service charges in proportion to the length of time during the election period to the total length of time of use before and during the election period.

If, for example, a telephone was installed 10 days before the election period, billing for the service begins from the time it was installed until polling day.

Monthly service charges for the first account for election expenses must be calculated based on the period of use during the election period relative to the total billing period.

Example:

Date of installation:	April 1
Beginning of the election period:	April 10
Billing period:	April 1 to April 30

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

Fees for long-distance calls

Only the cost of long-distance calls made during the election period is to be included in election expenses.

Supporting documentation to be filed

- The cheque used to pay the expense or the bank statement demonstrating payment by debit card;
- The summary of the account and its appendices, i.e. details of communications that are billed and other expenses or credits. If a summary includes a previous account that is brought forward, you must also provide the account showing the details brought forward.

If the English school board provides a cell phone to an elected person and that person uses the phone for election campaign purposes, he or she will have to request a bill from the school board to be reimbursed from his or her election fund. This expense will also have to be reported on his or her return of election expenses.

Equipment Rental

For this type of expense, only the rental cost during the election period is to be included as an election expense. The election expense is therefore calculated as follows:

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

Supporting documentation to be filed

- The cheque used to pay the expense or the bank statement demonstrating payment by debit card;
- A detailed invoice showing:
 - the rental period;
 - the unit cost or the rate;
 - the total amount of the expense;
 - the description of the leased goods.

Durable goods

Durable goods eligible as an election expense are defined as goods acquired and used during an election period, but whose normal useful life is longer than the election period in question. Examples include office equipment (computers, fax machines, cellular phones, etc.), furniture (tables, chairs, etc.), and clothing.

When you include a durable good in the return of election expenses, you have to report as an election expense the lesser of the following amounts: 50% of the cost of acquiring the property or the estimated rental cost of a similar property for the same period.

The estimated rental cost of a similar good is based on the lowest retail price at which such a good is offered to the public in the course of normal business in the regional market and the time it is supplied for election purposes. The difference between the amount paid and the amount declared as election expense must be entered in the “Amounts not included in election expenses” section.

For more information on durable goods, refer to Directive D-S-10.

Interest on Loans

(Sec. 206.36 (6))

When you have taken out a loan to add to your election fund, interest from the day the loan was contracted during an election period until the day your return is filed (no more than 90 days after polling day), may or may not be included in election expenses. If you wish to include them, you must:

- Enter the interest paid in the return of election expenses as an election expense in the “Goods and services” column;
- Have paid them before the report was submitted, out of the election fund.

If you do not wish to treat the interest as an election expense, you must report it in the “Amounts not included in election expenses” column of the return.

Supporting documentation to be filed

- A copy of the deed of loan and the statement of account of the financial institution, or an invoice from the elector who provided the loan including interest details (rate, period, amount);
- Proof of payment.

Service charges on an account opened at a financial institution

Service charges for the administration of your election fund may or may not be considered as election expenses, depending on the same conditions as for loan interest.

Paid Work

For all paid work, include the following in the report:

- The name and address of the employee;
- Details of days and hours worked;
- The hourly, daily or weekly rate;
- A description of the work performed;
- The total amount paid.

Volunteer Work

(Sec. 206.18 (1) and 206.43)

People can provide personal services without remuneration as long as it is done freely and not as part of their work or service to an employer. Volunteer work is thus work done personally and voluntarily by an individual without consideration.

Personally performed work means that it is carried out by a natural person. This person may be an elector or not, since volunteer work is not considered as a contribution.

Voluntary work means that it is carried out freely and without coercion. This person would not, among other things, be subject to any penalty or reprisal from the employer or anyone else if he or she decided not to do the work.

Unpaid work is performed without the person concerned receiving, directly or indirectly, any remuneration or financial or tangible benefit from a candidate, his or her employer or anyone else.

There are two categories of people who can do voluntary work: a person who is not self employed and a self-employed person.

Volunteer work by people who are not self employed

People with a job who intend to do volunteer work shall perform the services in question during their spare time or during their vacation.

They could also work as a volunteer at any other time as long as they fulfil their regular responsibilities vis-à-vis their employer, without claiming, for example, remuneration for overtime.

If their employer grants them time off during regular working hours so they can work for an authorized candidate, the hours or days they do volunteer work for the candidate must be deducted from their leave bank.

In the reverse case, i.e., if employees work for an authorized candidate during regular work hours and earns their full salary from their employer without deductions of corresponding hours or days from their vacation reserve, this will not be volunteer work but rather a contribution by their employer. Such a contribution is illegal.

Volunteer work by self-employed people

People who are self-employed and can arrange their time themselves, or are their own employer, or own their business, may perform volunteer work at any time, provided that the work they perform for electoral purposes results either in a loss of pay or in the recovery of lost professional time without additional pay.

Personal expenses of an authorized candidate

(Sec. 206.37)

The personal expenses of an authorized candidate may or may not be considered election expenses. The choice is up to the candidate.

During an electoral context, the characteristics of a candidate's personal expenses are as follows:

- An expense that is incurred in order to directly or indirectly promote one's election;
- The expense is incurred for the candidate himself or herself or for a member of his or her immediate family (spouse or children);
- The expense is related to transportation, food, clothing, childcare, hairdressing, etc.;
- The expense does not include any advertising.

→ In order for a personal expense of an authorized candidate to be considered an election expense, the expense must:

- Be of a personal nature, for himself or herself or a member of his or her immediate family;
- Be reimbursed by a cheque drawn on his or her election fund.

When an authorized candidate's personal expense is considered as an election expense, it must be entered in the return of election expenses. You must provide the invoices or other supporting documentation along with proofs of payment, include them with your report, and pay them using the election fund.

You are not obliged to reimburse yourself formally for a personal expense, especially if the incurred or authorized election expenses that reach the allowed limit.

Some personal property does not have to be included in personal expenses (e.g., computer and printer). On the other hand, if additional charges are made for personal services, such as home phone, cell phone or Internet service, and these charges are related to the campaign of an authorized candidate, you may consider these additional expenses to be election expenses.

3.5 Rental of Premises

→ Commercial premises, school hall, church basement, private residence, etc.

Attribution of the Expense

(Sec. 206.34 and Sec. 206.35)

For this type of expense, you can only include the rental cost during the election period as an election expense.

The calculation is done as follows:

$$\text{Rental cost} \quad \times \quad \frac{\text{Number of days during the election period (45 days)}}{\text{Duration of lease or rental}}$$

Supporting documentation to be filed

- The invoice and cheque used to pay the expense;
- A commercial lease or a homemade lease (a template is available on Élections Québec's website).

If the basement or a room in a private residence is used as election premises, the value of that room must be reported as an election expense. The amount, evaluated at current market price, has to be paid to the owner of the residence or be considered as a contribution. The Élections Québec lease template can be used in such a situation. The room in a private residence must actually be an election space, however. This room must be used for electoral purposes, by the authorized candidate and his or her team, and must be able to accommodate voters. If it is commercial space, you must sign a commercial lease. You cannot use the Élections Québec lease in this situation.

If you are tallying the votes from private residences on voting days, you must enter an amount at the current market price in the return of election expenses in order to comply with Section 206.34 of the ASEESSC and the lease from Élections Québec.

Goods and services used in an electoral space

(Sec. 206.21)

All goods and services used in an electoral space must be paid for and reported in the return of election expenses. They cannot be provided free of charge. You must pay the owners of such properties at the current market price. For example, chairs, desks, computers, or telephones provided by a volunteer must be valued and invoiced, including all goods provided. This volunteer will receive a cheque from the election fund so that these items can be accounted for in the report. Volunteers may provide such property as a contribution, but not in excess of the limit set out in Section 206.21 of the ASEESSC.

3.6 Travel and Meals

→ **Gas, amount for mileage covered, bus tickets, meal expenses, etc.**

All transportation and meal costs authorized and paid during the election period must be included in the return of election expenses.

The travel and meal expenses of any person may or may not be considered election expenses. The choice is up to the candidate. If they are considered election expenses, they must be reasonable, supported by relevant original documentation, paid out of the election fund and included in the return of election expenses (Sec. 206.36 (3) and 206.37).

The person requesting reimbursement of such expenses (whether or not he or she is a volunteer) may be reimbursed on the basis of a per diem, based on a maximum amount allocated for each kilometre (which cannot exceed that established by the English school board), subject to acceptance by the candidate. You must complete the form included in Directive D-S-6 to report the kilometres driven each day. The individual will be required to provide original supporting documentation, such as gasoline bills or taxi vouchers, and the D-S-6 form, if required.

Meal expenses can be reimbursed on a per diem basis, only for the advance polling day and polling day. They may not exceed the amount established by the English school board. At all other times, the individual must provide relevant supporting documents, such as restaurant bills (checks) and receipts.

Directive D-S-6 explains how to process per diem allowances for transportation expenses and certain meal expenses to be reimbursed during the election period. Supporting documentation to be filed is described in that Directive. A template for transportation and meal reimbursement requests is available on Élections Québec's website.

When an authorized candidate or other person uses a vehicle displaying election advertising (car with stencilled message, sticker), election-related travel (not personal travel) must be paid out of the election fund and included in the return.

Meals prepared by a volunteer

In the case of meals prepared by a volunteer, only the cost of food purchased is to be included in the return of election expenses.

If a meal is served after polling stations close on polling day, this meal and all expenses associated with it may not be considered as an election expense since their use occurred after the election period ended. If these expenses are paid out of the election fund, you must have the funds to pay them, since your debt cannot increase with these expenses.

Supporting documentation to be filed

- The bill for groceries (cost of the food purchased);
- The bill for personal products used by the volunteer.

3.7 Petty Cash

Certain election expenses may be paid using petty cash, under the following conditions:

- The petty cash must be created with the written authorization of the authorized candidate;
- Amounts deposited in the petty cash account must be determined by the authorized candidate and cover needs for a limited period;
- It can only be used to pay **minor** expenses in cash (e.g. expenditures costing \$20 or less);
- Any amount intended to create or replenish the petty cash must be drawn on the authorized candidate's election fund using a cheque marked "petty cash";
- At all times, the total of the cash and invoices paid must correspond to the authorized amount of the petty cash.

The person in charge of managing a petty cash account must regularly request a reimbursement (replenishment) corresponding to the payments made. The permit must attach to the application the receipted invoices and other necessary supporting documents.

When a person ceases to be responsible for the administration of petty cash, that person must reconcile the account and hand over to the candidate any remaining cash together with all invoices and supporting documents.

Supporting documentation to be filed

- Invoices paid;
- Cheques used to replenish petty cash;
- A statement showing details of all expenses paid through petty cash.

At the end of the election period, the balance in the petty cash must be deposited in the election fund. The deposit date must be indicated on the petty cash statement.

CHAPTER 3 Disbursements

Example:

Petty cash statement of _____				
Authorized candidate: _____				
Person responsible: _____				
Date	N°	Supplier	Description	Montant
	1	F. Paxton	Office supplies	\$19.10
	2	Van Houtte	Coffee	\$4.15
	3	Taxi Réal	Taxi	\$8.40
Total:				\$31.65
Balance deposited in the election fund on: _____				\$68.35
Total:				\$100.00

A petty cash statement template is available on Élections Québec's website.

4 Report and return

4.1 Report and Return to be Filed

→ As an authorized candidate, you must, within 90 days after polling day, file with the director general of the English school board the report and return of an authorized candidate according to the formula prescribed by the Chief Electoral Officer (D-S-4).

These reports consist of a financial report and a return of election expenses report. For these reports to be acceptable, you must sign the “Declaration by the Candidate” section.

An electronic version of the reports is available on Élections Québec’s website. As soon as the nominations close, you can enter contributions, other sources of funding and all expenses. Access to these returns will be protected by a secure access code and a password that will be provided to you in a letter sent by the Direction du financement politique et des affaires juridiques of Élections Québec.

The reports produced must be permit the tracing of the funding, understand where it came from and what it was used for. The reader of the report and return must be able to track all cash receipts and disbursements so as to ensure that the ASEESSC has been respected based on the supporting documents supplied.

4.2 Content of the “Financial Report”

(Sec. 209 to 209.2)

The financial report mainly describes the inflow of funds. It specifies where the funding comes from:

1. Contributions of \$100 or more (Section 1)
2. Contributions of under \$100;
3. Sums raised during electoral activities (Section 3 and the Report on electoral activities and subsidiary revenues [accessible on Élections Québec’s website]);
4. Subsidiary revenue (raised during electoral activities);
5. Loans (Section 2 and a deed of loan specifying the terms of the contract);
6. Other receipts.

The financial report also reconciles expenditures, so as to determine whether the cash receipts and disbursements balance (line 13: Cash at the end of the period) or whether there is a surplus. **Under no circumstances can you report a deficit.**

4.3 Content of the Return of Election Expenses

(Sec. 209.4 and Sec. 209.5)

The return of election expenses shows, in detail, all expenses incurred for the election. It serves to allocate amounts attributed to election expenses to the appropriate expense categories and to allocate the expenses or portion of expenses that you paid from your election fund, but which are not included under election expenses.

A section of the report indicates the names and addresses of creditors who failed to file a claim before the 60th day after polling day as well as the amount of the debt, the nature of the expense, and the date of the claim, if known.

The return of election expenses must also account for claims received that are being contested by you among those received no later than the 60th day after polling day. Finally, it includes a declaration by the authorized candidate confirming that the information in the return is correct, accurate and complete.

4.4 Additional financial report

(Sec. 206.56, 209 and 209.3)

You must file an additional financial report with the director general of the English school board if, after filing the initial report:

- You have debts arising from your election expenses. To find out if you have any, you must subtract the amount repaid on loans taken out from the loans and the cash on hand at the end of the period covered by the initial reports. The election fund must remain open as long as there are unpaid debts;

or

- You hold amounts and goods remaining in the election fund after payment of all debts and all amounts due. In such a case, you must forward the money and goods to the director general of the English school board, who will deposit it in the school board's general fund.

If you find yourself in one of these situations, the director general of the English school board will provide you with the necessary documents to produce an additional financial report proving that you have paid off all of your debts or disposed of any money or goods remaining in the election fund by December 31 of the year following the election. You can also produce an electronic version of this report on Élections Québec's website. For this report to be acceptable, you must sign the "Declaration of Authorized Candidate" section.

4.5 Documents to Include with Reports

- Bank statements;
- Deposit slips;
- Copies of contribution receipts and, where applicable, copies of cashed contribution cheques;
- Deed of loan;
- Contract of suretyship;
- Report on electoral activities and subsidiary revenues for all activities held;
- List of canvassers
- Original invoices;
- Any subcontractor invoice, where applicable.
- Cheques (original or scanned)
- Petty cash statement;
- Copy of all advertising;
- Application for reimbursement of meal and transportation expenses;
- The signed declaration of the candidate;
- Any other relevant documentation mentioned in this Guide.

4.6 Correcting a Report

(Sec. 209.31)

Up until the date set for the submittal of your reports, if you note an error, you can correct it directly with the director general of the English school board. After this date, you must obtain permission from the Chief Electoral Officer to correct the error, by demonstrating that it was made through inadvertence. To do so, you must use the correction request template available on Élections Québec's website.

Upon receipt of an application to correct a return, the Chief Electoral Officer sends a copy to the other authorized candidates concerned, informing them that they have ten days to file an objection. If there is no objection or if the Chief Electoral Officer considers that the objection is not justified, the Chief Electoral Officer shall allow the correction. In the case of an objection, the authorized candidate must obtain permission from a judge entitled to adjudicate.

4.7 Accessibility and Publication of a Report

(Sec. 209.8 and 282)

Information contained in the report and return of an authorized candidate and the documents prescribed by the *Act* are public as soon as the time period for submittal has passed, except receipts for contributions less than \$100. Any person can examine the report and return and the documents filed by contacting the director general of the English school board.

The director general of the English school board shall keep the originals of reports and attachments for five years. After this time period, the director general of the English school board may, on request, return the invoices and other supporting documents to the authorized candidate. Failing such a request, the director general may destroy them.

5 Penal provisions and other sanctions

The ASEESSC includes a number of penal provisions in accordance with which legal proceedings may be instituted against an authorized candidate.

5.1 Main offences and penalties

Here is a summary of the main offences and sanctions that the ASEESSC provides for.

- Failure to file a report or return within the prescribed time frame makes the candidate liable to a \$50 fine for every day for which you are late (Sec. 221.2). This delay, as well as the failure to pay debts arising from election expenses, affects the authorized candidate, whether elected or not. The elected candidate loses the right to sit on the board of directors until the report is filed (Sec. 209.27). As for the unelected authorized candidate, he or she becomes ineligible to run in subsequent elections until he or she has filed the report (Sec. 21.1).

An authorized candidate who is elected and whose financial report or return of election expenses is not filed within the prescribed time loses the right to attend, as a member, the sittings of the board of director of the English school board from the 10th day after the expiry of the prescribed time until the report or return is filed (Sec 209.27).

However, if the person applies before losing his or her right to attend the sittings, a judge may allow that to continue to sit for an additional period of up to thirty days (Sec. 209.29).

- A candidate is committing an offence and is liable to a fine of \$5,000 to \$20,000 when he or she (Sec. 219.2 and Sec. 221.1.0.1):
 - Does not comply with the allowable election expenses limit;
 - Files a falsified report or makes a false declaration;
 - Submits a false or falsified invoice, supporting document or receipt;
 - Allows an election expenses to be incurred and paid otherwise than is allowable under the Act;
 - Discharges a claim otherwise than is allowable under Section 206.55.
- The following commit an offence (Sec. 219.8):
 - Every person who makes a contribution to an authorized candidate and is not a qualified voter, and any person whose contribution exceeds the prescribed maximum;
 - Every person who, by using threats or coercion or by promising compensation, consideration or a reimbursement, incites an elector to make a contribution;
 - Every voter 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 he or she has neither been nor will be reimbursed in any way.

According to Sec. 221.1.1, every person who is guilty of such an offence is liable to a fine of:

- \$5,000 to \$20,000 for a first offence and \$10,000 to \$30,000 for any subsequent conviction during a period of ten years in the case of a natural person;
- \$10,000 to \$50,000 for a first offence and \$50,000 to \$200,000 for any subsequent conviction during a period of ten years in the case of a legal person.

Each of these offences also constitutes a corrupt electoral practice (Sec. 223.1). A natural person who has been found guilty of an offence that is a corrupt electoral practice is disqualified, for a five-year period, from participating in work of a partisan political nature, voting, running for office, or holding office as an election officer (Sec. 12, 28.1, 35 and 223.2).

In accordance with Section 223.5, any information relating to any penal proceedings instituted by the Chief Electoral Officer and any convictions related to the offences listed in Sections 219.8 (2) to 219.8 (4) of the ASEESSC will be forwarded to the associate commissioners of audits of the Unité permanente anticorruption (UPAC) and to the Secrétariat du Conseil du trésor for appropriate treatment under the *Act respecting contracting by public bodies*.

You must therefore be vigilant and ensure that you comply with the *Act*. If in doubt, do not hesitate to contact the director general of your English school board or a political funding coordinator.

We strongly encourage you to acquaint yourself with the following Sections: 21.1, 21.2, 209.27, 209.28, 209.33, 209.36, 213, 219 and 219.2 to 223.4 of the ASEESSC.

5.2 Application for Inquiry

(Sec. 30.4)

The ASEESSC states that the Chief Electoral Officer can investigate, on his or her personal initiative or at the request of a person, the legality of the expenses, loans, contributions and election expenses of an authorized candidate. Even though no form is prescribed by the *Act*, we recommend that you use the template offered on Élections Québec's website to make a request for an investigation to the Chief Electoral Officer.

Anyone can report a funding-related situation by calling our political finance tip line. You can contact us at 1-855-644-9529 or 418 644-9529, Monday to Friday from 8:30 a.m. to 12:00 p.m. and 1:00 p.m. to 4:30 p.m.

The information received is treated confidentially and securely and can, on request, be processed anonymously.