

Guide for the official representative and official agent of an authorized independent candidate

Municipalities with a population
of 5,000 or more

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The interpretations expressed in this guide do not take precedence over the provisions of the Act and are not intended to replace the official text of the Act. To interpret or apply the *Act respecting elections and referendums in municipalities*, you must refer to the version published by the Québec Official Editor, available at publicationsduquebec.gouv.qc.ca.

Quick reference

Opening a campaign-specific bank account (election fund)

→ If you fail to do this, you will not be able to obtain a reimbursement of election expenses (see the directive **D-M-4**).

N. B.: The opening of such an account is not mandatory if the funds come exclusively from the personal contribution of the candidate (maximum of \$1,000\$). In this case, the candidate may not take out a loan or collect other contributions.

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

→ Only an elector of the municipality may contribute. Maximum \$100 per calendar year.

→ During the year in which general elections or a by-election are held, an elector may make an additional contribution of \$100 to each party and authorized independent candidate.

→ Aside from their contribution as an elector, the authorized independent candidate, **from the time their nomination paper is accepted**, may make an additional contribution for their own benefit, the total of which may not exceed **\$800**.

→ A contribution receipt **must be issued** to any elector who makes a contribution.

→ Canvassers can be designated (see the directive **D-M-6**).

Incurring and authorizing election expenses

→ Only an official agent may incur and authorize election expenses.

Paying election expenses from your election fund (bank account)

→ Expenses must be paid in full before filing your reports and returns.

→ All supporting documents must be kept for seven years, with the exception of those submitted to the treasury along with returns.

Complying with the election expense limit

→ This limit will be conveyed to you by the treasurer of your municipality.

Identification of advertising (mandatory)

- Any advertisement in a newspaper, the radio, television or Internet should be identified as follows: “Name of the official agent” and their title, “Official Agent.”
- A pamphlet, poster, corrugated polypropylene (coroplast) board or any printed material, should be identified as follows: “Name of printer” (or manufacturer, if produced by volunteers), “Name of official agent” and their title, “Official agent.”

Filing the different reports

- Financial report of an authorized elector (if authorized prior to the election year):
 - by April 1 of the election year;
 - along with contribution receipts.
- Report of an authorized independent candidate:
 - no later than 90 days after polling day;
 - along with the original invoices, cheques, copies of advertisements, bank statements, deposit slips, etc.
- Additional financial reports, if there is a surplus or debt after the *Report of an authorized independent candidate* are filed.

For additional information, please contact your municipality’s treasurer or the Direction du financement politique of Élections Québec at 418-644-3570, in the Québec City region, or 1-866-232-6494, anywhere else in Québec. You can also send an email at the following address: financement-municipal@electionsquebec.qc.ca.

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Introduction

An election period is approaching and you have agreed to act as the official representative and official agent of an authorized independent candidate. As such, you must comply with certain rules regarding financing and election expenses. These rules are enacted in Chapter XIII of the *Act respecting elections and referendums in municipalities* (CQLR, c. E-2.2 [AERM]).



The text of this guide also applies to all authorized independent candidates who designate themselves as their own official representative and agent. If you find yourself in this situation, you need to make the necessary adjustments.

The purpose of this guide is to help official representatives and official agents of authorized independent candidates to understand and comply with the provisions of the AERM applicable to them. This guide is available on the extranet of Élections Québec at the following address: pes.electionsquebec.qc.ca.

The interpretations presented in this guide do not take precedence over the provisions of the AERM and are not intended to replace the official text of this Act. Whenever the AERM must be interpreted or applied, reference should be made to the text published by the Éditeur officiel du Québec, which can be found at the following address: legisquebec.gouv.qc.ca. Where applicable, references to the provisions of the Act appear in parentheses.

Should you have any questions on how the provisions of Chapter XIII of the AERM apply to an official representative and official agent of an authorized independent candidate, contact the treasurer of the municipality or a political financing coordinator of Élections Québec.

Direction du financement politique

Élections Québec

1045, avenue Wilfrid-Pelletier, bureau 200

Québec (Québec) G1W 0C6

Telephone :

418 644-3570 (Québec city area)

1 866 232-6494 (toll-free)

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Website : electionsquebec.qc.ca



The rules described in this guide only apply to municipalities with 5,000 inhabitants or more, and to municipalities with less than 5,000 inhabitants that have already been subject to Chapter XIII of the AERM.

1 Role and responsibilities



CHIEF ELECTORAL
OFFICER

Any candidate intending to solicit and collect contributions, take out loans, use equipment as part of their campaign, or incur election expenses (no matter how small) must first obtain authorization from the Chief Electoral Officer.

An independent candidate includes any person who has indicated their intention of becoming an independent candidate (section 364). However, to finance their campaign and incur expenses, the individual must be authorized. Therefore, they must comply with all rules set out in this Guide. During a general election, an elector may apply for authorization with the clerk or secretary-treasurer of their municipality, **as of January 1st of the year preceding the year in which the election is to be held**. During a by-election, the individual can do so as of the day the seat becomes vacant.

During the election period, the independent candidate may apply for authorization when filing their nomination papers. They can also apply at a later date with the returning officer of their municipality.

1.1 Role

(Sections 164, 382 and 455)

The official representative and the official agent of an authorized independent candidate are the same person. The independent candidates may designate themselves as such. An official agent is responsible for election expenses and for filing the return of election expenses. The official representative is responsible for financing, for expenses incurred outside the election period, and for filing the financial report.

1.2 Appointment

(Sections 164, 349, 381 to 384, 400 and 400.1)

As part of their application for authorization, the independent candidate must designate their official representative. They may also designate themselves as such. If it is not the candidates themselves, the official representative must countersign the application to accept the nomination. The appointment of the official agent must be made when the nomination paper is filed. If it is not the candidates themselves, the official agent must also countersign the paper to accept the nomination.

Upon written request, any employer must grant leave without pay to an employee who is the official agent of a candidate (section 349).



In no case may an official representative and official agent be a person who (section 383):

- is not an elector of the municipality;
- is a candidate for a seat on the council of the municipality, except for the authorized independent candidate who designates themselves as their own official agent and official representative;
- is the leader of a party carrying on its activities in the territory of the municipality;
- is an election officer in the municipality or an employee of such an election officer;
- is an officer or employee of the municipality or of a mandatory body of the municipality;
- is the Chief Electoral Officer or a member of his personnel;
- is convicted of an offence that is a corrupt electoral practice within the meaning of section 645 of the AERM, section 223.1 of the *Act respecting school elections to elect certain members of the boards of directors of English-language school service centres* or section 567 of the *Election Act*. The disqualification shall continue for five years from the day on which the judgment convicting the person becomes a res judicata.



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An independent candidate who contributes only personally to their campaign, up to a maximum of \$1,000, and who uses his personal bank account to pay for their campaign expenses, must be their own official representative and official agent.

If the independent candidates do not comply with the obligation described above when applying for authorization and appoints a person other than themselves as official representative and official agent, they must choose between these two options, even if they do not intend to open an election fund (since they will ensure the financing up to the maximum amount stipulated in the AERM):

1. Open an election fund to allow the official representative and official agent to incur and pay election expenses using this fund.
2. Remove the role of official representative and official agent from the person they had previously appointed to appoint themselves these two roles in order to continue using their personal bank account without opening an election fund.

1.3 Resignation and replacement

(Sections 386, 387, 393, 425, 487 and 496)

The official representative and official agent of an authorized independent candidate who realizes that one of the aforementioned conditions is not respected must resign immediately. They may also resign for any other reason. They must then immediately send a signed written document to the candidate and to the Chief Electoral Officer (s. 386), to the attention of the Direction du financement politique.

In this context, they must also file a financial report and, if necessary, a return of election expenses and forward it to the candidate as soon as possible after their resignation. These reports must cover the period during which the duties were performed and be accompanied by receipts, invoices and other supporting documents. If the official agent resigns after the election period, they must still file their return of election expenses within the prescribed time limit unless their replacement takes care of it (sections 487 and 496). The seat of official representative and official agent must be filled without delay (section 387).

1.4 Mandatory training given by Élections Québec

(section 387.1)



No later than 10 days after registration in the Register of Authorized Political Entities of Québec (RAPEQ), the official representative and official agent of an authorized independent candidate must take training on the rules governing political financing and the control of election expenses provided by the Chief Electoral Officer. This person must then take any refresher training on this topic.

The training is available [online](#). To access them, each person required to take the training must provide an email address at the time of their appointment. This email will be used to confirm the identity of the participant and forward all of the communications related to accessing, using and taking the training.



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A note appears next to each name in the Register of authorized political entities of Québec (RAPEQ) to indicate whether or not they have taken the mandatory training within the prescribed deadline. These notes are available on the [Élections Québec](#) website.

1.5 Summary of main responsibilities

- Manage the election fund (the election bank account);
- Monitor all funds collected;
- Incur and authorize expenses;
- Pay expenses;
- Retain all supporting documents not filed with treasurer;
- File the various reports.

1.6 Statement of advertisement expenses of the candidate

(Section 162.1)

According to section 162.1 of the AERM, the nomination paper must show the total advertisement expenses related to the election that the official representative of the authorized independent candidate has incurred and used during the period starting January 1st of the year of the general elections and the day on which the election period starts.

During a by-election, this period begins on the day the seat becomes vacant.

Where the amount exceeds \$1,000, the nomination paper must include a breakdown of the advertisement expenses.

The advertisement expenses must be recorded in the return of election expenses, which must be filed no later than 90 days after polling day, in the “Amounts not included in election expenses” column.



The election period starts on the 44th day prior to that set out for polling and ends on polling day at the closing time of polling stations.

How do I correctly record advertisement expenses?

The advertisement expenses that the candidate must detail in the nomination paper are those related to the election regardless of the medium used. It may be an expense for advertising on the radio, television, in newspapers, on printed materials or any other medium or technology (flyers, posters, signs, pins, website, etc.). All costs incurred in the design, development, production, dissemination and distribution of advertising material must be included.



If the advertisement expense allowed for the acquisition of a good or service used both before and during the election period, it must be prorated based on the frequency of use before that period in relation to the frequency before and during that period.

EXAMPLE OF CALCULATION

A future authorized independent candidate (an elector authorized by the returning officer) installs billboards 10 days before the election period of 45 days. The total cost of those billboards is \$7,000. The amount of the advertisement expense to be indicated in the nomination paper is \$1,272.73, i.e. 10 days X (\$7,000/55 days).

$$\$7,000 \times \left(\frac{10 \text{ days}}{55 \text{ days}} \right) = \$1,272.73$$

1.7 Withdrawal request

(Sections 403, 404, 407, 408 to 411 and 413)

If the authorized independent candidate that you represent wants to apply for a withdrawal of authorization, contact the Service du Registre, de la coordination et de la gestion des contributions politiques at 418-644-3570 in the Québec City area, or 1-866-232-6494 elsewhere in Québec.

1.8 Key dates during general elections

DAY - 44

Start of the election period

DAY - 30

Last day for filing a nomination paper

DAY 0

Polling day

DAY + 60

Deadline to accept a supplier's claim for expenses incurred, but not claimed

DAY + 90

Deadline for filing the *Report of an authorized independent candidate*

1.9 Extranet

Élections Québec provides you with an online platform on which all documents required to fulfill your role as official representative and official agent are available. All information guides, directives, forms and other tools are available here. Anything new regarding political financing is also published there and you can access the Web application to file your authorized independent candidate reports.



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You can access it using the same login information used during your mandatory training. Go to pes.electionsquebec.qc.ca.

1.10 Role and responsibilities of the treasurer of your municipality

The treasurer assists the Élections Québec team in applying Chapter XIII of the Act. When acting in this capacity, the treasurer is under the sole authority of the Chief Electoral Officer (section 376).

RESPONSIBILITIES



TREASURER

Among other things, they should:

- Provide relevant documents to any authorized independent candidates (*Guide for the official representative and official agent of an authorized independent candidate*, contribution receipt booklets) and provide them with relevant instructions;
- Post and update the list of official agents of the authorized independent candidates and parties, and where applicable, that of their deputies (section 394) as well as the election expense limit for each elected seat;
- Calculate election expense limits (preliminary and final) and forward a copy to all official agents;
- Receive and verify the return of election expenses of authorized independent candidates and the political parties;
- Issue notices for failure to file a return within the stipulated deadlines to those concerned (sections 64 and 502 to 504);
- Calculate and pay matching sums to authorized political entities that are entitled to them in municipalities of 20,000 inhabitants or more (sections 442.1 to 442.5), in accordance with the AERM and with the approval of the Chief Electoral Officer;

- Forward the reimbursements of election expenses to independent candidates who are entitled to them (section 476), in accordance with the AERM and with the agreement of the Chief Electoral Officer.
- Forward a copy of all financial reports, activity reports and, upon request, of all returns of election expenses received (section 500) to the Chief Electoral Officer;
- Publish a summary of the returns of election expenses, in a newspaper published in the territory of the municipality (section 499);
- prepare and file a report of their activities in accordance with Chapter XIII of the Act for the previous fiscal year with the municipal council, where applicable, on or before April 1st of each year. They must also provide a copy to the Chief Electoral Officer (section 513).

2

Receipts

2.1 General information

There are different ways of financing to cover election expenses. Contributions are by far the most common means used, but you can also take out loans or organize political activities. This part of the guide is for the official representative, who is responsible for the receipts. It explains the various methods of financing and the rules that govern them.

Before receiving any funds, the official representative must open a bank account: the election fund.

2.2 Election fund

(Sections 457 and 458)



Once the candidate has obtained an authorization, he or she must open a bank account through which **all receipts and all disbursements** must flow through. This account, the *election fund*, must be opened in a Québec branch of a financial institution. You must be able to obtain monthly statements and returned checks (original or scanned). Directive **D-M-4** specifies the information required to open this account.

The official representative must deposit in this account contributions received from electors, loans, sums collected during political activities, as well as ancillary revenue. Thereafter, the official representative must use this fund to pay any election or election-related expense.

After the election period, they must deposit any amount forwarded by the municipality as matching sums or reimbursement of election expenses into this account, whether it is an advance or not. **This account must remain open until all debts resulting from the election are paid off in full.** In other words, it must remain open until all election-related transactions have been concluded.



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However, opening such an account is not required if the amounts in the election fund account come **exclusively** from an authorized independent candidate's own contributions (maximum \$1,000).

2.3 Contributions

(Sections 47, 401, 427, 429, 430, 433, 439, 454, 458 and 498)

Definition



Monetary contributions to a party or an authorized independent candidate, services rendered to this party or candidate (with the exception of volunteer work; consult section 3.4 of this guide), and goods provided to the party or candidate free of charge, for political purposes are political contributions.

A sum of money, goods or services provided by the candidate for the purpose of their election is also considered a political contribution. With the exception of sums that may be used to pay for transportation expenses, personal expenses that are not reimbursable and that do not include advertising costs.



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Only an elector of the municipality may make a contribution in favour of a party or an authorized independent candidate in that municipality. They must make this contribution themselves, out of their own property, voluntarily, without compensation and for no consideration. Their contribution cannot be reimbursed in any way (sections 429 and 430).

Under section 47 of the AERM, to be an elector of the municipality, a person must be an adult, have the Canadian citizenship, not have lost their right to vote because of a tutorship and not have been convicted, in the past five years, 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 47 and 645). In addition, the individual must comply with one of the two following conditions:

1. be domiciled in the territory of the municipality and have been domiciled in Québec for at least six months;
2. has been, for at least 45 days, the owner of an immovable or the occupant of a business establishment, within the meaning of the *Act respecting municipal taxation* (CQLR, c F-2.1), located in the territory of the municipality.

In the case of co-owners of an immovable or co-occupants of a business establishment, only the co-owner or co-occupant designated by means of a power of attorney is entitled to make political contributions to the benefit of political parties and authorized independent candidates. The person designated by such a power of attorney must make such contributions out of their own property. **For this person to be able to make a contribution, the municipality must have previously received the power of attorney.**



Contributions may only be made to the official representative or to persons designated by themselves in writing for this purpose (canvassers). Contributions must be deposited into the election fund.

Contributions may be solicited, collected and deposited into the election fund up to the date on which the *Report of an authorized independent candidate* are filed. Thereafter, the official representative may solicit and collect contributions for the sole purpose of paying debts incurred during the candidate's authorization. If the elector has no debts and money or assets still remain in the election fund on December 31 following the year of the election, they must be remitted to the treasurer, who will deposit them into the general fund of the municipality (sections 401 and 498).

EXCEPTION

Exceptionally, if a surplus results exclusively from the candidate's own contributions, the candidate may keep this surplus to reimburse their own contribution. However, the initial contribution receipt has to be cancelled and a new one issued indicating the actual amount of their contribution.

Maximum allowable contribution under the Act

(Section 431)



The total contributions that an elector may make, in money, goods and services, may not exceed, in a single year, the sum of **\$100** to each party and authorized independent candidate.

Additional contributions during elections

(Section 431)

In addition to current contributions, which may total \$100 in a year, the elector of a municipality where an election is being held may make additional contributions not exceeding **\$100** for the benefit of each party or authorized independent candidates for that election.

These additional contributions can be made:

- in the year in which general elections are held;
- during a by-election, as of the date on which the seat becomes vacant until the 30th day following polling day.



The Act sets out that **as soon as their nomination paper is accepted, and until December 31 of the year in which the poll is held**, an authorized independent candidate may make contributions, for their own benefit, the total of which may not exceed **\$800**. As a result, during an election year, an authorized independent candidate can make a maximum of \$1,000 in contributions on their own behalf.

When?	Who?	Maximum contribution
Each year	Any elector	\$100 per entity (party or authorized independent candidate)
Year of a general election	Any elector	An additional \$100 per entity
During each by-election, from the notice of vacancy to the 30 th day after polling day	Any elector	An additional \$100 per entity
From the acceptance of the candidate's nomination paper to December 31 of the year in which the poll is held	Any candidate	An additional \$800 for their own campaign

Contributions over \$50

(Sections 436 and 480)



Any contributions of more than \$50 must be made by cheque or using another type of order of payment signed by the elector and drawn on their personal account in a financial institution with an office in Québec. Contributions may also be made by fund transfer or using a credit card, in accordance with the directives of the Chief Electoral Officer.

The cheque or the payment order must be made out to the authorized independent candidate's election fund. You must keep copies of the contribution cheques and remit them along with other supporting documents that will accompany the *Report of an authorized independent candidate*. No contribution of more than \$50 can be made in cash or by means of a postal money order or a bank draft. In fact, bank drafts and money orders are not payment orders signed by the elector and are not drawn on the elector's account in a Québec branch of a financial institution. A bank draft is a document drawn up and signed by the employee of a financial institution that guarantees its payment—it is not signed by the elector.

A contribution may also be made by credit card or fund transfer to the account held by the candidate's official representative. However, the following conditions apply: We do not recommend using automatic deposit for fund transfers, as this method does not allow you to intercept a non-compliant contribution before it has been cashed—you will be asked to pay for it. If you intend to use one of these payment methods, please refer to the directives **D-M-21** and **D-M-36** contact a political financing coordinator at Élections Québec.



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The *Report of an authorized independent candidate* (section 4 of the guide) must specify the number of contributors and the total amount of contributions of more than \$50 collected during the period covered by the return. In addition, returns must be accompanied by a list of contributors in alphabetical order, showing each contributor's name, address, receipt number and date, and the amount donated.

Contributions of \$50 or less

(Section 480)

Contributions of \$50 or less must be accounted for and paid into the election fund like any other cash inflow. The financial report must give the number of contributors and the total amount of contributions of \$50 or less collected during the fiscal year.

All payment methods are accepted for contributions of \$50 or less. They can therefore be paid by cheque, credit card, funds transfer, cash or any other order of payment signed by the elector.

Tax credit

At the municipal electoral level, under the *Taxation Act* (CQLR, c. I-3), monetary contributions are eligible for a tax credit equal to 85% on the first \$50 and 75% on the remainder. The maximum tax credit is therefore \$80 for a \$100 contribution. During a general election or by-election, the maximum tax credit on a \$200 contribution is \$155.

This tax credit will be abolished as of the 2026 tax year

The contribution paid by an authorized independent candidate for the benefit of their campaign does not give rise to any tax credit. If you have any questions, please contact Revenu Québec.

Contributions in goods and services

(Section 427)

A good or a service provided free of charge to an authorized independent candidate constitutes a contribution, except in the case of volunteer work. They must also be accounted for in the financial report. Like any other contribution, a contribution of goods or services must be solicited or obtained under the authority of the official representative or another person designated by the former (canvassers).



Only an elector of the municipality may make a contribution of goods or services. This contribution must comply with the maximum annual amount allowed by the Act for a political contribution.

This good or service is evaluated at the current market price, that is, at the lowest retail market price in the region and at the time it is offered to the public during the normal course of business. The elector who provides 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 (See also section 3.2 of the guide entitled, “Use of goods or services provided free of charge”).

Non-compliant contributions

(Sections 440 and 90.6)

Any contribution made in contravention of the provisions of the Act (e.g., contribution from a business [legal person] or contribution in excess of the maximum allowed under section 431 of the AERM) must be remitted to the treasurer as soon as the fact is known. The treasurer deposits it into the general fund of the municipality. A receipt must be issued to the contributor at all times.



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The Chief Electoral Officer may write to the official representative of an authorized independent candidate to claim any political contributions deemed to be illegal.

When the Chief Electoral Officer makes such a claim, he or she posts information about it on the Élections Québec website.



If you receive a claim for a non-compliant contribution, consult our interactive support guide, *Pay a non-compliant contribution*, available on your [extranet](#). This tool will help you understand the various steps to take depending on your situation.

Canvasser

(Section 432)

As an official representative, you are responsible of solicited, collected or cashed contributions at all times. You may, however, designate persons (canvassers) in writing to assist you in this task. You then must provide them with a signed attestation certifying their status as canvassers and keep a copy. All canvassers must provide this attestation upon request. A template is included in the directive **D-M-6**.

Submit all active canvassers' certificates with each of your reports for the period covered, as well as a list of these canvassers, even if you have not designated any.

If a candidate who is not their own official representative wants to collect contributions, their official representative must provide them with a canvasser's certificate.

Contribution receipt

(section 434)



The official representative or canvasser **must** provide the contributor with a receipt for any contribution, **regardless of the amount**, which must not exceed the maximum permitted by the Act. When a contribution is received by mail or otherwise without having been directly solicited, a receipt must be issued within 30 days after cashing it. The Chief Electoral Officer issues contribution receipts to that effect.

IMPORTANT



An authorized independent candidate who funds his or her own campaign must issue themselves a contribution receipt

When issuing a contribution receipt to the elector, the official representative or canvasser must ensure that the elector completes and signs the box entitled “Declaration signed by the elector.”

If an elector wants to send you a contribution by mail, ask them to print and fill out a provisional contribution receipt **DGE-1431**. They must sign the elector’s declaration contained in it, and then send you the provisional receipt with their payment. You must then send an official contribution receipt that the contributor can use for tax purposes, and keep an official representative copy to use when you consolidate your contributions. You must staple the provisional contribution receipt signed by the contributor to the copy of the receipt intended for the Chief Electoral Officer.

If an elector makes a contribution to you by fund transfer, you cannot cash it in until he or she has completed and signed the contribution receipt. If you are not in the presence of the contributor when you receive a contribution by fund transfer, you must use one of the following strategies before accepting it:

- The official representative or a canvasser can meet the contributors to have them complete a standard contribution receipt and give them a copy;
- You can ask the contributor to complete and sign a provisional contribution receipt **DGE-1431**.

In this case, the contributor must send you the provisional contribution receipt by mail or email when he or she transfers the funds. Then, you must complete a standard contribution receipt and send it to the contributor (who does not need to sign it, since he or she has signed the provisional contribution receipt). You must therefore attach the provisional receipt signed by the contributor to the official receipt you sign, so that all signatures are present, as well as the document showing that the contribution was made by the electors themselves, as prescribed in directive **D-M-36**.

Monitoring of contribution receipts

The official representative must monitor all contribution receipts provided by Élections Québec or approved by the Chief Electoral Officer and print them for their own use.

To ensure effective monitoring, you can ask canvassers to whom you issue receipts to provide you with a report on their use. They must also give you cancelled and damaged receipts. You will find a reconciliation report template for receipts provided to a canvasser **DGE-1099** on the extranet.

When you file a report with the treasurer, you must provide them with the copy of the contribution receipt intended for them, as well as the Chief Electoral Officer's copy. This rule applies to the report of an authorized elector, to the reports of an authorized independent candidate and to any additional financial reports, where applicable. You must also submit these copies before making a request for an advance, so that it can be paid out. Form *Transmission slip for contribution receipts* **GCEMCIA** (in french only) must accompany copies of receipts.



When you submit the copies to the Chief Electoral Officer, you must attach certain items, depending on the method of remittance.

- Payment by cheque: a copy of the cheque;
- Payment by fund transfer: the email confirming payment from the financial institution, on which the date of the email and the date on which the contribution was collected must match, or a copy of the bank statement for the election fund showing the payment;
- Payment by credit card using a transactional site: the transaction confirmation email (payment form);
- Payment by credit card (not done through a transactional site): a copy of the elector's consent.

For further details, refer to the directives **D-M-21** and **D-M-36**.

2.4 Political activities

Definition

(Sections 428(7) and 480)



A political activity is organized with the aim of raising funds for an authorized candidate's election campaign through the sale of tickets. For example, a dinner, a golf tournament, a cocktail, etc. may, under certain conditions, constitute political activities.

As the official representative, you are responsible for all amounts collected during a political activity. All such revenue must be recorded and paid into the election fund. The corresponding section of the financial report of the *Report of an authorized independent candidate* must mention this. For activities held that generated income from entrance fee, you must complete the form entitled *Report of political activities and subsidiary revenues* prescribed by the directive **D-M-26**. The form must be enclosed with the reports as a supporting document.

If no money is collected during an activity, no report needs to be produced.

Amounts collected

(Sections 428(7) and 453(4.1))



The AERM defines the circumstances under which you can collect entrance fees to a political activity without issuing a contribution receipt. **The total sum collected in this manner may not exceed 3% of total contributions collected during the period covered by the financial report.** The treatment of these sums varies according to the daily entrance fee.

If the entrance fee is equal to or less than \$60, two options are possible:



ENTRANCE FEE OF \$60 OR LESS

OPTION A : Treated as a contribution

APPLICATION CONDITIONS:

- ▶ This choice must be applied consistently to all participants;
- ▶ A contribution receipt must be issued for the amount of the entrance fee;
- ▶ If the entrance fee is greater than \$50, it must be paid by cheque, fund transfer or credit card out of the elector's own property;
- ▶ The person paying the entrance fee must be a qualified elector and their payment must be included in the total amount of contribution he or she pays.

OPTION B : NOT treated as a contribution

APPLICATION CONDITIONS:

- ▶ This choice must be applied consistently to all participants;
- ▶ No contribution receipt are to be issued, except as mentioned below*;
- ▶ Any person (natural or legal) may pay the entrance fee, once, whether or not they are a qualified elector*;
- ▶ **Income that can be retained by the official representative is limited to 3% of the total amount of contributions collected during the period covered by the report;**
- ▶ A list of the people present must be produced.

* Option B: A person who is a qualified elector can pay more than one entrance fee. However, the amount over and above the price of one entrance fee must be treated as a contribution, and a contribution receipt must be issued for it.



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Political activities fall under the sole responsibility of the official representative. If the entrance fee for such an activity is \$60 or less and you choose to consider the fee as activity-related revenue without a contribution receipt, **you must set up the controls required** to demonstrate to the Chief Electoral Officer, upon request, that you have applied this provision of the AERM.

Therefore, the official representative must establish, for monitoring purposes, a list of names and addresses of the natural or legal persons having paid an entrance fee. This list must accompany the political activity report, as prescribed in the directive **D-M-26**.

If a participant purchases **more than one entrance ticket**, the amount exceeding the cost of one entrance must be considered as a contribution. In that case, you must ensure that:

- this person is a qualified elector (sections 47 and 429);
- the payment method is compliant (section 436);
- a contribution receipt is issued to the person for the amount in excess of the first entrance fee (section 434);
- the contributor signs the receipt;
- the limit on contributions from that elector has been respected (section 431).



To comply with section 440.1 of the AERM, any non-compliant financing must be returned to the municipal treasurer within 30 days after the financial report is filed. Any activity income exceeding 3% of the total contributions collected during the period covered by the financial report must also be returned to the treasurer, if the entrance fee is not considered as a contribution.

EXAMPLE

Total contributions collected during the period covered by the report:		\$5,000
Maximum revenues that can be collected without a contribution receipt at political activities:	×	3 %
Maximum amount that can be collected without a receipt:		\$150

**ENTRANCE FEE OF MORE THAN \$60****Must be treated as a contribution****APPLICATION CONDITIONS:**

- ▶ A contribution receipt must be issued for the amount of the entrance fee;
- ▶ The contributor must sign the receipt (he or she must be an elector of the municipality);
- ▶ The contributor must pay the entrance fee by cheque, fund transfer or credit card out of their own property;
- ▶ The amount paid must be included in the total amount of contributions made by this elector.

During the election period, the expenses incurred to hold a political activity are considered election expenses, except for the cost of any food or beverages served when included in the entrance fee paid by the participant.

Can a political activity be split into sub-activities?

You can split a political activity into sub-activities and apply different entrance fees to each. However, you cannot do so for the purpose of circumventing the rules applicable to a political activity of which the total entrance fee is greater than \$60.

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For example, you are organizing a golf tournament. The cost is \$50 for golf, \$35 for dinner and \$15 for the dancing party. Separate tickets are sold for each sub-activity. If a participant buys three tickets to participate in all golf tournament sub-activities, you must treat the total price paid as a contribution because they are for the same activity and the total cost is more than \$60.

Subsidiary revenues

(Sections 428(8) and 480)

Subsidiary revenues are mainly collected during a political activity. These revenues do not require a contribution receipt. These might be revenues from coat check fees or from the sale of beverages. The official representative of any authorized political entity, or their delegate, may obtain a permit to sell and serve alcoholic beverages during political activities. For more information, communicate with the Régie des alcools, des courses et des jeux and consult the *Regulation respecting the legal regime applicable to liquor permits*.

Promotional items sold during political activities are considered subsidiary revenues. The purchase price, the selling price and the quantities sold must be included in the report of this activity.

Note that promotional items may be sold at any time, in reasonable quantities, provided the revenues arising from this sale do not constitute commercial revenue or are not associated with such revenue.



Subsidiary revenues must be reasonable, namely minor, non-recurrent and corresponding to the number of participants attending a political activity.

The financial report included in the *Report of an authorized independent candidate* **DGE-1027** must show the total amount of collected subsidiary revenues. The breakdown of these amounts as well as the nature, location and date of the activity must be entered in the activity report filed with the financial report (additional information is presented in the directive **D-M-26**).



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The Chief Electoral Officer will evaluate the reasonable nature of all subsidiary revenues collected by an authorized candidate. Any subsidiary revenues not meeting the conditions mentioned here, without justification, will be considered to be a non-compliant contribution and will have to be returned to the treasurer of the municipality in accordance with the provisions of section 440 of the AERM.

2.5 Loans and suretyships

(Sections 446, 446.1, 447, 447.1 and 448)



As the official representative, you are the only person authorized to take out a loan with an elector of the municipality or a financial institution. You can also take out loans from the candidate, as he or she is a qualified elector. Any loan granted by an elector shall be made by cheque or other order of payment, a fund transfer or any other order of payment signed by the elector and drawn on the elector's account in a financial institution having an office in Québec.

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

Only an elector of the municipality can provide surety for a loan. The total amount that he can devote to loans and suretyships for all political entities is \$5,000. This sum includes the amounts of outstanding principal on loans granted by the elector and the amount for which he stands surety for loans contracted.

A particular attention must be paid to surety contracts, because in financial institutions, all suretyships are joint and general, unless otherwise indicated. As a result, if an elector wants to stand surety for such a loan, the loan agreement must stipulates that their suretyship applies up to a maximum amount of \$5,000.



All loans must be taken out at a current market interest rate and **be evidenced in writing**. The loan agreement must indicate:

- the name and address of the lender;
- the date, amount and term of the loan;
- the interest rate of the loan.
- the terms and conditions for repayment of capital and the frequency of payment of interest (it must be paid at least once a year);
- a declaration by the elector attesting that the loan is granted or the suretyship is contracted out of the elector's own property, voluntarily, without compensation and for no consideration, and that it will not be reimbursed in any way other than as provided in the loan agreement.

Élections Québec provides a loan agreement or surety template **DGE-1410**.

The loan agreement must always be completed and signed. The annual interest payment is mandatory, **even if the candidate themselves lends money to their own campaign.**

IMPORTANT

We strongly recommend that you maximize your contributions before taking out a loan, in particular by using the \$1,000 personal contribution during the election year. Taking out a loan should always be used as a last resort. It may seem like an easy way to finance a campaign, but it must be repaid in full including all related interest before your authorization expires. Yet, finding funds after polling day, such as elector contributions, can be difficult.

A candidate who has not repaid their loan at the end of their authorization cannot run as a candidate again for a period of four years (section 65).

Moreover, do not overestimate the amount of public funding you will receive: reimbursement of election expenses depends on the outcome of the election. Only elected officials who obtained at least 15% of the valid votes qualify. In addition, if some of your election expenses are not compliant, your repayment will be lower.

Line of credit

A line of credit may be used to pay off all or part of election-related expenses at the time of filing *Reports of an authorized independent candidate*. The amount owing on this line of credit (and not the authorized amount) must be included in the loans. If, as of the filing date of the financial report, this line of credit is required to cover outstanding sums, you should ask the financial institution to transfer the required amount into the current account before you submit your report. That way, all your claims (invoices) will be considered paid, as required under the Act.

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Current market interest rate

(Section 428(4))

The current market rate of interest for a loan or line of credit is the interest rate set by a financial institution in the normal course of business at the time the loan or line of credit is granted.

This rate takes into account the circumstances, repayment possibilities and additional sureties offered by the borrower. To determine the rate set by a financial institution, the rate the institution would charge to the public on a loan for the same amount and with the same guarantees of repayment must be established.

Where an elector grants a loan at an interest rate below the current market rate, the difference between the amount of interest charged by this elector and the amount of interest that a financial institution would charge for the same loan constitutes a contribution from the elector who grants the loan. This contribution should be recognized in the same manner as any other contribution and be subject to the same rules.

Loan repayment

(Section 449)

A loan may be repaid with contributions made by an elector (within the limits set out in section 431 of the AERM), by revenues from political activities, by matching sums or the reimbursements of election expenses. **The candidate must respect their contribution limit when repaying a debt out of their own property. This rule also applies to funds loaned by the authorized independent candidate.**



After the election period, the election fund must remain open until all loans have been repaid in full.

Payment of interest

(Section 448)



The official representative must pay, at least once a year, the interest owing on loans taken out, even when a loan has been granted by the candidate himself.

Deadline for the reimbursement

(sections 65, 402, 474 and 509)



December 31 of the second year following the election year is the deadline for the repayment of any loans. When a loan is not repaid or is repaid after the deadline, as of that date the candidate in question, whether elected or unelected, becomes ineligible to run as a candidate for the next four years.

If the candidate is elected, their ineligibility ceases on the day when they submit the financial report establishing that they have paid off all their debts, provided the report is submitted before the four-year period expires.

Moreover, the authorized independent candidate who was elected and who, on December 31st of the second calendar year following the election year, has not paid off all debts incurred during their authorization loses the right to assist, as a member, to sittings of the council of the municipality as of that date. The candidate loses this right until such time as he or she pays off these debts and submits an additional financial report confirming this payment.



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The loss of the right to attend the sittings of the council of the municipality also entails the loss of the right to attend, as a member, the sittings of the councils, committees, commissions and bodies referred to in section 504.

2.6 Reimbursement of election expenses

(Sections 476, 477 and 478)

After receiving and auditing the *Report of an authorized independent candidate*, the treasurer repays out of the municipality's general fund the candidate:

- who was elected;
- or
- who obtained at least 15% of the votes cast in the election for the seat in question.



An independent candidate who is eligible for the reimbursement of election expenses receives the lesser of the following amounts:

- an amount equal to 70% of the eligible election expenses recorded in the return of election expenses
- or
- the total amount of debts resulting from the candidate's election expenses plus the candidate's personal contribution.

When computing the final repayment, the amount to which an authorized independent candidate is entitled in as matching sums pursuant to section 442.1 to 442.3 is subtracted from the admissible election expenses.



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This method of calculation prevents the personal enrichment of authorized independent candidates when paying the reimbursement of election expenses to which they are entitled.

The repayment is made jointly to the candidate and their official representative. It must be deposited into the election fund.

In order for an election expense to be reimbursed even if proof of payment was not provided when the return was filed, the cheque cleared by the financial institution or any other proof of payment must be submitted to the treasurer at a later date.

2.7 Matching sums during elections

(Sections 442.1 to 442.5)

During general elections or by-elections, the treasurer of any municipality of 20,000 inhabitants or more pays matching sums to authorized independent candidates at the same time as the reimbursements of election expenses.

The treasurer pays \$2.50 in matching sums for every dollar raised in contributions between January 1 of the year in which general elections are held and polling day. During a by-election, only contributions collected during the election period are taken into account.



The calculation of matching sums excludes the contribution made by a candidate for their own benefit.

MATCHING



MAYOR

There is a maximum amount to which an authorized independent candidate for the seat of mayor or borough mayor is entitled:

MAXIMUM ALLOWABLE AMOUNT (seat of mayor or borough mayor)	NUMBER OF INHABITANTS IN THE MUNICIPALITY OR BOROUGH	
	Lower limit	Upper limit
\$1,000	▶ Less than 20,000 (borough)	49,999
	▶ 20,000 or more (municipality)	
\$2,000	50,000	99,999
\$3,000	100,000	199,999
\$3,500	200,000	299,999
\$4,000	300,000	399,999
\$4,500	400,000	499,999
\$5,000	500,000	999,999
\$10,000	1,000,000	

MATCHING



COUNCILLOR

Maximum amount to which an authorized independent candidate for the seat of councillor is entitled:

MAXIMUM ALLOWABLE AMOUNT (seat of councillor)	NUMBER OF INHABITANTS IN THE MUNICIPALITY OR BOROUGH	
	Lower limit	Upper limit
\$500	▶ Less than 20,000 (borough) ▶ 20,000 or more (municipality)	49,999
\$750	50,000	499,999
\$1,000	500,000	

When calculating the reimbursement of election expenses, the treasurer must subtract from the election expenses entered in the return, the amount of matching sums to which an independent candidate is entitled.



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The amount to which an independent candidate is entitled in the way of matching sums and in reimbursement of election expenses may not exceed the total obtained by adding the debts resulting from their election expenses incurred and paid in accordance with the Act and the amount of their personal contribution as evidenced by a contribution receipt.

2.8 Advance on public financing and on the reimbursement of election expenses

(Sections 442.1, 442.3, 474.1, 474.2, 475 and 476)

As of the fifth day following the poll, the official representative and official agent may obtain an advance on the reimbursement of their election expenses and on the supplemental public financing to which they are entitled following the election. To provide this advance, the treasurer must have received a summary report indicating, in particular, the amount of contributions received and election expenses supported by invoices. In addition, the official representative and official agent must sign a declaration confirming the accuracy of the report.

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Upon receipt of the *Return on the payment of an advance* **DGE-1045** form prescribed by the directive **D-M-32** (see also section 4.1), the treasurer of the municipality immediately pays the candidate entitled to matching sums an advance equal to 50% of this amount. If they are entitled to a reimbursement of election expenses, the treasurer also pays an advance equal to 50% of this amount. The advance is made jointly to the authorized independent candidates and their official representative.

If the advance is paid before the *Report of an authorized independent candidate* is filed, it must be considered as a cash inflow into your election fund. It can only be used to pay off the balance of a loan. It must be reported as such in your return.

Any overpayment of an advance must be repaid to the treasurer within 30 days after notice is sent to the official representative.

3

Disbursements

3.1 General information

(sections 455, 457, 458, 459, 460, 463 and 465)

All expenses, whether election expenses or not, must be paid by cheque, debit card, credit card or bank transfer from the election fund. The official agent is solely responsible for election expenses and must authorize and pay for them from the election fund. The supporting documents defined in the **D-M-34** directive are required as they constitute proof of payment of an expense. The official agent must also keep the original invoices for all of their expenses (including federal and provincial tax) and enclose them with the return of election expenses.

The treasurer of the municipality will send you an election expenses limit during the election period. This limit must not be exceeded; otherwise, the official agent could commit an offence constituting a corrupt electoral practice and be liable to a fine.



The third part of this guide describes the four categories of expenses:

- advertisement, which is by far the most popular but requires very special attention in terms of its identification (section 3.3 of the guide);
- goods and services (section 3.4);
- office space rental (section 3.5);
- travel and meal expenses (section 3.6).

3.2 Election expenses

Definition

(section 451)



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 or candidates of a party;
- publicize or oppose the program or policies of a candidate or party;
- approve or disapprove courses of action advocated or opposed by a candidate or party;
- to approve or disapprove actions taken or proposed by a party, a candidate or their supporters.

EXCEPTIONS

Exceptions to election expenses

(sections 453 and 454)

Certain goods and services are not considered election expenses. These include:

1. The cost of publishing articles, editorials, news, interviews, or letters to the editor in a newspaper, periodical or other publication. To do so, the following conditions must be met:
 - the publication is made in the same manner and under the same rules as outside the election period;
 - there must be no payment, reward or promise of payment;
 - it must not be a newspaper, periodical or printed matter established for the purpose or with the view of the election;
 - the circulation and frequency of publication must be the same both during and outside the election period.
2. The cost of broadcasting public affairs, news or public opinion programs on a radio or television station. However, the program must be broadcast in the same manner and under the same rules both during and outside the election period, without payment, reward or promise of payment or reward.

EXCEPTIONS

3. The transportation costs of a person other than a candidate, paid out of the person's own money and not reimbursed to the person.
4. The cost of food and beverages served at a political activity where the cost is included in the entrance fee paid by participants.
5. Interest accrued between the date of the loan in the election period and the 90th day after polling day, on any loan granted to the official representative to cover expenses, unless this interest was paid by the official agent and reported in the return of election expenses.
6. Reasonable costs incurred by a candidate for their travel or other personal expenses that are not subject to a reimbursement.
7. Expenses made and incurred to hold meetings by non-partisan organizations, the total of which does not exceed \$200 for the entire election period, including the cost of renting a room and the convening of participants, provided the meetings are not directly or indirectly organized on behalf of a candidate or party. For more information on the organization and holding of public meetings during an election period by non-partisan organizations, please see the directive **D-M-24**.
8. Advertisement expenses incurred by a private intervenor, the total of which, for the entire election period, does not exceed \$300;
9. Recounting expenses (new count or addition of the votes).
10. All expenses incurred to express thanks, after the election period, meaning after the closing of the polling stations (volunteers' evening, thank-you cards, advertisements in a newspaper, etc.).

Election period

(section 364)



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

Election expense limit

(section 465)

The election expenses of an authorized independent candidate are limited. They may not exceed the following amounts during an election period:



For the election for the seat of mayor or borough mayor, an amount of \$4,294 increased by:

- \$0.34 per person entered on the list of electors of a municipality, for the range including the first 20,000 persons entered;
- \$0.58 per person, for the range from 20,001 to 100,000 persons entered;
- \$0.43 per person, for the last range of persons entered.

For the election for the seat of councillor, an amount of \$2,147, increased by \$0.34 per person entered on the list of electors of the electoral district.

Each official representative and official agent will be given two election expense limits: the preliminary limit, calculated on the unrevised list of electors, and the final limit, calculated after the final revision of the list of electors. The first is sent at the end of the nomination period; the second is sent approximately one week before polling day. The greater of the two will be the official limit to be respected.

If the candidate uses goods and services during the election period before being authorized to do so, the cost of these goods and services must still be taken into account in the election expense limit set by the Act and be entered in the return of election expenses. However, these expenses cannot be subject to a reimbursement of election expenses, as they were not incurred in accordance with the Act.



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The treasurer of the municipality will notify you in writing of the preliminary and final limits. If you exceed the official limit, you will be committing an offence that constitutes a corrupt electoral practice.

Incurring and controlling election expenses

(sections 455 and 461)



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As the official agent of an authorized independent candidate, you are the only person who can incur or authorize election expenses.

IMPORTANT

You must ensure that:

- no one pays a price for goods or services that is different from the market price (the price charged in the normal course of business, on the regional market, at the time the goods or services are provided). However, a person can perform volunteer work. For more information, you can refer to the related topic in this chapter;
- all cheques you issue and all payments you make using a debit or credit card or fund transfer are entered in the return of election expenses.

Paying election expenses

(sections 466 and 468)

Before filing your return of election expenses, all claims (invoices) received within 60 days after polling day must be paid, unless you are contesting them. If you pay an expense by cheque, the cheque serves as proof of payment. For payments made by debit or credit card and by bank transfer, the supporting documents shall be proof of payment. You can consult the directive **D-M-34** to find out which supporting documents are specific to each payment method.



At no time can you pay an expense in cash unless you do so with petty cash from the election fund for minor expenses.

If a cheque has not been cleared or if the transfer or payment has not been accepted before the date on which the return is filed (outstanding funds), the expense will be considered to have been paid in accordance with the AERM, provided the following conditions are met:

- the cheque, card payment or fund transfer must have been issued and sent to the supplier before the date on which the return is filed;
- at any time, between the filing date of the return and the date the cheque is cashed or the transfer is paid or accepted, there was enough funds in the election fund to cover this outstanding cheque, payment or transfer not cashed by the supplier.

In order for an election expense to be reimbursed even if proof of payment was not provided when the return was filed, the cheque cleared, the proof of payment or proof of fund transfer by the financial institution must be submitted to the treasurer at a later date.

If no separate bank account (election fund) has been opened (see the directive **D-M-4**), you must still provide a voucher showing that the goods or services have been paid to the supplier. You may not pay your expenses in cash. Instead, you may use a personal credit card or debit card and retain the official receipts from a point-of-sale terminal as proof of payment. The absence of election funds is reserved for candidates who finance their campaigns themselves and who are their own official representatives and official agents.

You must ensure that all election expenses paid are justified with an invoice. The invoice must include certain information, depending on the amount.



If the date of the invoice is outside the election period, indicate the dates of use and the quantities used during the election period. This information is required as part of the report verification work.

INVOICE



EXPENSE OF LESS THAN \$100

- ▶ Supplier's name and address
- ▶ Date of invoice
- ▶ Description of goods and services
- ▶ Total amount of the expense

EXPENSE OF \$100 OR MORE

- ▶ Supplier's name and address
- ▶ Date of invoice
- ▶ Quantity
- ▶ Description of the goods and services
- ▶ Unit rate
- ▶ Total amount of the expense

Expenses incurred, but not claimed

(Sections 467, 470 to 472, and 494)

If one of your suppliers has not submitted a claim (invoice) to you within 60 days after polling day, you must mention it in your return of election expenses. You must also enclose a payment drawn from the election fund, made payable to the municipality, covering the total of these expenses incurred but not claimed.

This means that you cannot pay any claim received after the 60-day deadline. The supplier will have 120 days after this deadline to submit their claim to the treasurer of the municipality. They will notify you of any discrepancy between the amount provided for and the amount claimed, where applicable. Beyond this additional period, the supplier's debt is prescribed and the amount you paid is kept in the municipality's general fund.

These expenses incurred but not claimed are included in the election expenses limit and are eligible, where applicable, for a reimbursement of election expenses.

Contested claims

(Sections 468, 473 and 493)



You can contest a claim (invoice) or a portion of a claim if the expense was incurred without your knowledge or authorization, or if the terms and conditions of the order were not met (quantity, quality, delivery date, price, etc.). If you have ordered material and you dispute the expense, **you must not use the material.**

Contested claims are not election expenses if the disputed goods or services have not been used. These claims must be recorded 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 treasurer. If you find yourself in this situation, contact an Élections Québec political financing coordinator using the contact information included in the introduction to this guide.

GOODS AND SERVICES



CONTRIBUTION

Using goods or services provided free of charge

During an election period, a good or service provided free of charge can be used to promote or oppose the election of a candidate. Be sure to issue a contribution receipt to the contributor who provides this good or service and enclose a supporting document that describes it and attests to its value with your reports. You must also include the cost of its use in your reports as an election expense. You must evaluate this good or service at the current market price, that is, at the lowest retail market price in the region and at the time it is offered to the public during the normal course of business.

For example, an elector gives you 25 planks of wood to solidify your signs. The estimated cost of these planks is \$4 each, therefore the value of their gift is \$100, as confirmed by an in-house invoice. Therefore, a contribution receipt for \$100 in goods and services must be issued. The value of this contribution must be entered in the return, both in contributions of more than \$50 and in the election expenses section, in the cost of materials used to install the signs.



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Keep in mind that only an elector of the municipality can provide goods or services free of charge and that these goods or services are considered to be a contribution. A contribution receipt must be issued to the person providing this good or service. The value of the good or service may not exceed the maximum annual amount allowed for a contribution.

GOODS AND SERVICES



PRORATA

Recording of an expense based on the use of goods and services before and during the election period

(section 452)



When a good or service is used before and during the election period, the portion of its cost that constitutes an election expense is prorated based on the frequency of use during the election period compared to the entire period during which it was used.

Therefore, the amount allocated to election expense in the return of election expenses might be different from the total amount paid to a supplier for a good or service. The difference between the amount paid and the amount allocated to election expenses is considered to be a non-election expense; it must be entered in the “Amounts not included in the election expenses” section.

EXAMPLE

The cost of 1,000 brochures is \$1,000. Before the election period, 200 brochures are distributed. Therefore, there will be \$200 (200/1,000, i.e. 20% of the total amount) in non-election expenses and \$800 in election expenses.

Amounts not included in election expenses

(sections 400.1, 443, 452 and 453)

Expenses incurred and used between January 1 of the year preceding that in which a general election is to be held and the start of the election period are non-election expenses. During a by-election, expenses incurred and used between the day the seat becomes vacant and the start of the election period are non-election expenses. These expenses must appear on the return of election expenses in the section provided for this purpose. They are not included in the election expenses limit and cannot be reimbursed.

Any other expense that is not an election expense or an expense that the official agent chooses not to include in election expenses must also be entered in this section of the return of election expenses (for example, interest on loans, bank charges, legal fees, or the candidate’s personal expenses). All these expenses must be paid from the election fund. All accounts and invoices must have been paid by the time the return is filed, unless you are contesting them.

Candidate elected unopposed



As of the end date of the nomination period, you can no longer incur or authorize expenses for a candidate who was elected unopposed (elected by acclamation).

In this context, the only eligible election expenses are those incurred before the end date of the nomination period and those for which the order could not be cancelled by the official agent before using the good or service.

Group of authorized independent candidates

Authorized independent candidates may jointly incur expenses related to their election campaigns. An expense is a joint expense if its cost is attributable to authorized independent candidates in the group who use this expense based on joint use and the visibility it provides each of the candidates.

IMPORTANT

Joint costs must be allocated only to the candidates concerned. These expenses must be allocated based on the prorated election expense limit of each candidate.

For example: A joint election expense for three candidates totalling \$2,000 would be allocated as follows:

Candidate	Limit	Percentage	Expense
Mayor	\$6,850	57 %	\$1,140
Councillor A	\$2,500	21 %	\$420
Councillor B	\$2,650	22 %	\$440

You can consult the directive **D-M-19** for more information on the allocation of joint expenses for several candidates.

Suppliers can invoice each candidate in the group for their share of election expenses. If the supplier is unable to issue multiple invoices, only one of the official agents pays the total joint expense and photocopies, for the other official agents, the invoice on which is indicated the amount owed by the other official agents so they can reimburse the one who paid the invoice.

A group is not a political party. Each candidate must appoint their own representative and official agent, who must pay for all goods and services used in connection with the election of their candidate. Each must file their own return of election expenses.

Election expense categories

The following pages address the manner in which to calculate the amount to allocate to election expenses in the following four expense categories.

Advertising and publicity

Goods and services

Rental of premises

Travel and meals

3.3 Advertising and publicity



Radio, television, newspapers, pamphlets, posters, billboards, pins, social media, Internet and any other advertising material.

As a general rule, advertising and publicity expenses represent the lion's share of an election campaign budget. These expenses require a particular attention: you must ensure that you comply with the related provisions of the Act.

Recording the expense

(sections 451 and 452)

All expenses incurred for the design, development, production and dissemination of advertising material used in an election period that meet the definition of an election expense must be recorded, without restriction.

If the material starts being used before the election period and continues being used during this period, you must record the expense which must be prorated based on the frequency of use during the election period in relation to the entire frequency of use of the expense. The scale chosen to prorate can vary depending on the nature of the advertising material used (the number of units, hours, days, etc.).



All costs related to the development, design, strategy, programming and maintenance of social media or the use of a Web platform must be taken into account when computing the amount allocated to election expenses based on the frequency of use. In addition, any changes made during an election period to a website, social media or a Web platform set up before the election period and involving costs constitute an election expense.

The calculation is as follows:

BROCHURES, ADVERTISING COPY, PROMOTIONAL ITEMS

$$\text{Design and printing expenses} \times \frac{\text{Quantity used during the election period}}{\text{Total quantity used before and during the election period}}$$

Reprinting costs of material used during the election period must be allocated to election expenses.

POSTERS, BILLBOARDS, INTERNET

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

ADVERTISEMENT SPOTS

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

Identification of publicity

(section 463)

In accordance with the *Election Act*, all publicities or advertising materials must be identified. You will find concrete examples in the guide *How to properly identify advertisements during an election period* **DGE-281**.

The table below sets out the general identification rules.

TYPE OF PUBLICITY	IDENTIFICATION REQUIRED
Advertising copy, written materials, advertising material	Official agent's name and title Name of the manufacturer or printer*
Newspaper advertisement	Official agent's name and title
Radio or television advertisement	Official agent's name and title at the beginning or end of the message
Social media	Name and title of the official agent of the candidate on each paid-for post
Online advertisements	Name and title of the official agent of the candidate

* If the advertisement is printed or manufactured by you or by volunteers, it must be indicated as such.



POLITICAL FINANCING
COORDINATOR

The words “**authorized**” and “**paid by**” are not required.

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

Important: In order to prove that your publicities are correctly identified, the official agent must provide a copy of each of them with their return.

If authorized independent candidates want to form a group to incur joint advertisement expenses, they must, **in addition** to meeting the conditions of the aforementioned categories, indicate the name of **each** independent candidate concerned, followed by the mention *independent candidate*.

EXAMPLE OF IDENTIFICATION

Here is an example of how to identify an advertisement for a group of three independent candidates. Each candidate has their own official agent.

- Benoit Legrand, official agent of Bernadette Lecours, independent candidate
- Sylvain Loignon, official agent of Renaud Picard, independent candidate
- Aline Sévigny, official agent of Roberte Noël, independent candidate

Here is a second example of identification when three independent candidates have the same official agent and form a group to make a joint advertisement:

- Benoit Legrand, official agent of:
 - Bernadette Lecours, independent candidate
 - Renaud Picard, independent candidate
 - Roberte Noël, independent candidate

Social media and information and communications technology



Facebook, Instagram and other social media can be used for advertising. When the use of these tools results in **costs**, an identification with the name and title of the official agent must be added to each publication that incurred costs. **All costs related to the development, design, strategy, programming and maintenance of social media must be taken into account when computing the amount allocated to election expenses based on the frequency of use.** When publications or other activities on social media do not incur costs, mentioning the name and title of the official agent is not mandatory, but it is strongly recommended.

According to the *Act to establish a legal framework for information technology* (CQLR, c. C-1.1), the legal value of a document is neither increased nor decreased by its medium or the specific technology chosen. Thus, advertisements appearing on a website or another technology-related medium must be identified in accordance with the Act.

The official agent's name and title must appear on the home page of the website.

Advertising agencies

(section 456)

An official agent may authorize an advertising agency, in writing, to incur or order election expenses up to the amount specified in this authorization. This amount can be amended in writing prior to the filing of the authorized independent candidate's returns. However, they may not reduce this amount below the election expenses already incurred or ordered from the advertising agency. All election expenses incurred by the agency are deemed to have been incurred by you.

Within 60 days after polling day, the advertising agency must provide the official agent with an itemized statement of the expenses it has incurred or ordered, along with supporting documents and proof of advertising, including invoices from subcontractors.

The official agent must ensure that the advertisement produced by the agency on its behalf is properly identified.

Non-compliant identification

If the identification of an publicity does not comply with the AERM, it must be corrected immediately. If this is not possible, the publicity must be removed. A non-compliant publicity must be entered in the return of election expenses. However, it is not eligible for reimbursement.

To make the identification compliant, you can:

- add a sticker, stamp or handwritten identification;
- take any other necessary measure to correctly identify the advertisement as soon as possible.

If the advertisement was published in a newspaper, the newspaper cannot rerun the message free of charge or publish an erratum.



POLITICAL FINANCING
COORDINATOR

If, despite all your efforts, the publicity or advertising materials used is not identified in accordance with the Act, you must still enter the related expense in election expenses. It affects the permitted limit. **However, the cost of this expense is not eligible for a reimbursement of election expenses.** So be careful!

**VOLUNTEERS****Advertising materials produced by volunteers**

Volunteers may make their own billboards or photocopy messages for election purposes, with the authorization of the official agent. In this context:

- volunteer work is not an election expense within the meaning of section 428 of the AERM;
- billboards of this nature must be clearly identified, and include:
 - the official agent's name and title;
 - the name of the committee or organization that printed or manufactured them;
- the cost of any material used (wood, paint, nails, paper, etc.) to make the advertising material is an election expense and must be entered in the return of election expenses. If a photocopier or other type of equipment is used to make advertising material, the official agent must ask the equipment owner to invoice them for its use.

Self-service printing

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

For the identification to be considered compliant with section 463 of the AERM, the following information must appear on each advertisement:

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

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

**PERSONAL EQUIPMENT****Printing carried out using the personal equipment of the candidate or official agent**

If the candidate or their official agent use their personal equipment to print in-house advertising, certain information must appear on this advertisement to ensure compliance with section 463 of the AERM.

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

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

If printing is done using the official agent's equipment, the mention "authorized and printed" must exceptionally be used to emphasize that the printer is also the official agent:

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

**CHIEF ELECTORAL
OFFICER**

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

Supporting documents required for advertising materials

For any publicity-related election expense, you must attach to your report, in addition to the invoice and proof of payment of the expense, the supporting documents listed below to show that the identification is compliant with the Act.

TYPES OF ADVERTISING



VOUCHERS REQUIRED

Television and radio

- ▶ A proof of advertisement: a letter from the media, the text of the message, an audio medium (USB key or DVD, for example) given to the treasurer of your municipality, or as a last resort, an attestation* by you.

Internet and social media

- ▶ A printout of the home page or publication (page where the name and title “official agent” appears) or, as a last resort, an attestation* by you.

Newspapers

- ▶ The proof of advertisement, meaning the **full page** of the newspaper in which the ad was published.

Signage and printed material (small format)

- ▶ The proof of advertising, meaning a copy of the pin, brochure, poster, etc.)

Banners and billboards (large format)

- ▶ Photographs ensuring that the advertisement identification is compliant or, as a last resort, an attestation* by the supplier stating that the name of the manufacturer or the printer and the name and title of the official agent appear on these items.

* Advertising attestations templates are available on the official agent’s extranet.

- Advertising certificate (short form) **DGE-1267**
- Advertisement certificate **DGE-1411**

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

Where materials used during an election period is stolen or damaged as the result of vandalism, the official agent may, under certain conditions, treat the replacement cost of purchasing similar materials as a non-election expense. If the replacement cost of the materials is greater than the initial cost, the difference constitutes an additional election expense that must be authorized and paid by the official agent. Alternatively, the official agent may choose to treat all expenses incurred for the initial materials and their replacement as election expenses, subject to the expense limit.

The directive **D-M-18** contains more information on how to deal with the loss of advertising material as a result of vandalism or theft during an election period. It describes all of the accounting rules relating to this expense type as well as the required supporting documents.

Reuse of advertising material produced and used in a previous election

During an election period, an official agent may decide to reuse advertising material produced and used in a previous election. The owner must invoice the official agent for the price of this equipment, based on its replacement cost, i.e. the current market price for similar equipment at the time of re-use. This price is then divided by the number of elections in which the material was used.

The candidate must return their advertising material to the municipality at the end of their authorization in compliance with section 498 of the Act. If the municipality does not want to store the advertising material delivered to it at the end of the authorizations, the candidates may keep it for storage, but the **municipality remains the owner**. Candidates must therefore pay the municipality if they decide to reuse the material in a new election.

These expenses must be entered in the *Report of an authorized independent candidate*.



POLITICAL FINANCING
COORDINATOR

If you are in this situation, contact a political financing coordinator using the contact information provided in the introduction of this guide or see the directive **D-M-20** for more details.

Election posters and billboards

(sections 285.1 to 285.9)

The AERM contains a series of provisions on signage in the election period. Among other things, it states that election-related signs are allowed on the property of the government, public and corporation bodies, municipalities and school service centres, with the exception of buildings they own.

In addition, election posters and billboards are allowed on public utility poles. However, posters placed on these poles must not be fastened with nails or metal pins. They must not include any metal or wooden frames.



No posters should be placed on a heritage building or site, monuments, sculptures, trees, fire hydrants, bridges, viaducts or electricity pylons, or on the right of way of a public road if it is adjacent to a residential building. Likewise, election posters cannot be placed on bus shelters or public benches, unless space is provided for that specific purpose, in which case the signage must comply with applicable terms and conditions.

Electoral posters must not obstruct vehicular or pedestrian traffic. They must not hide road signs or compromise road or public safety.



All signs must be removed no later than 15 days after polling day, otherwise, the municipality or the owner of the property or the poles where it is located can have it removed at the expense of the candidate they promoted. During the election period, election signage is subject to certain restrictions enacted in sections 285.1 to 285.9 of the AERM.

The AERM does not govern signage outside the election period. Consult the signage rules in effect in your municipality. Similarly, no provision of the AERM governs the content of advertisements broadcast and displayed by political entities.

3.4 Goods and services



Website, insurance, telephone, office supplies, leasing of office equipment, furniture or computer software, stamps, wages paid, interest on loans, etc.

Website

Where a website is launched specifically to broadcast election-related messages or content, all costs associated with its development, design, programming and maintenance must be recorded. However, where messages, pages or sections are added to an existing website, only the additional cost incurred to publish the new content constitutes an election expense.

Only the number of days in the election period during which the website was accessible should be allocated to election expenses, as in the following example.

CALCULATION

**All costs related
to the website**

×

Number of days during the election period (45 days)
Total time the website has been online



VOUCHERS REQUIRED

- ▶ Proof of payments for all aspects of the expense;
- ▶ A detailed invoice for each service used to make your website available online. Each invoice must specify how long the site has been online.

Insurance

A liability insurance policy may be taken out when office space is rented. In this case, the cost of insurance must be considered a “minimum cost” election expense, as the cost of such a good or service remains invariable, even if the period for which the good or service is obtained exceeds the election period.



VOUCHERS REQUIRED

- ▶ the proof of payment of the expense;
- ▶ the policy showing the cost and period covered, plus a description of the protection.

Telephone

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

Installation costs

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

These costs would only be prorated if the equipment installed before the election period does not correspond to those used during the election period.

Service fees

If the use starts before and continues during the election period, and the service is cancelled the day after polling day, the official agent must recognize the service fees based on the length of use during the election period in relation to the total length of use before and during the election period.

EXAMPLE

A telephone is installed 10 days before the start of the election period. The invoicing period starts from the installation date until polling day.

Service fees on the first account that are election expenses must be calculated based on the period of use during the election period in relation to the total billing period for the account.

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

Service fees	×	21 days
		30 days

Long-distance charges

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



VOUCHERS REQUIRED

- ▶ the proof of payment of the expense;
- ▶ the account summary and schedules, including the detail of invoiced calls and other fees or credits). If a summary includes an amount carried forward from a previous invoice, you must provide the invoice on which the carried forward amount appears.

Equipment rental

Where equipment is rented, only the cost of rental during the election period should be allocated to election expenses. The election expense should be calculated as follows:

CALCULATION

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



VOUCHERS REQUIRED

- ▶ the proof of payment of the expense;
- ▶ a detailed invoice indicating, among other things:
 - the rental period;
 - the unit cost or rate;
 - the total amount of the expense;
 - a description of the rented goods.

Durable goods



Durable goods eligible as an election expense are goods acquired and used during an election period, but whose normal duration of use exceeds the election period in question. For example, this could be office equipment (computers, printers, cellular phones, etc.), furniture (tables, chairs, etc.), and clothing.

When durable goods are recorded in a return of election expenses, the official agent must report the lesser of the following amounts as an election expense:

- 50% of the cost of acquiring the good;
- the estimated cost of renting similar goods over the same period.



POLITICAL FINANCING
COORDINATOR

The estimated cost of renting goods similar to those used for election purposes should be determined based on the lowest retail cost at which they are publicly available during the normal course of business in the corresponding region and at the given time. The difference between the amount paid and the amount declared as an election expense must be entered in the “Amounts not included in election expenses” section.

IMPORTANT**Disposal of durable goods**

After the election, at the end of the candidate's authorization, the official representative and official agent must return the remaining goods to the municipality. They can also decide to sell them at a reasonable price. In this case, they must deposit the money thus obtained in the election fund; it may be used to repay a loan, if applicable. In the event of a surplus, they must remit this money to the treasurer of the municipality.

You will find all the relevant information about durable goods and their disposal in the directive **D-M-23**.

Interest on a loan

(section 453(7))

When a loan is taken out to finance your election fund, the interest, from the date the loan is granted during the election period to the date on which your return is filed (not exceeding 90 days after the poll), may or may not be considered election expenses. This choice comes down to the official agent. If you consider them election expenses, they will affect your election expenses limit. In that case, you must:

- enter the interest paid in the return of election expenses as an election expense in the "Goods and services" column;
- have paid it out of your election fund before filing your return.



If you do not want to consider it as election expenses, you must enter it in the "Amounts not included in election expenses" column of the return.

**VOUCHERS REQUIRED**

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

Service fees on an account opened at a financial institution

The service fees paid for the administration of your election fund may or may not be considered election expenses under the same as interest on loans. If you do not want to consider interest as an election expense, you must enter it in the “Amounts not included in election expenses” column of the return. In this case, bank charges do not affect your election expense limit, but they are not eligible for reimbursement.

Paid work

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

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

Volunteer work

(Sections 428(1) and 461)

A person may provide personal services and allow use of their vehicle without compensation, so long as they do so freely and not as part of their job in the service of an employer. Volunteer work is thus work done personally and voluntarily by an individual without consideration.

→ Personally

Work done **personally** means work done by a natural person who may or may not be a qualified elector, since volunteer work is not considered to be a contribution.

→ Voluntarily

Voluntary work means work performed freely and without coercion. If the person had decided not to do this job, they would not have been penalized or retaliated against by the employer or anyone else.

→ Without consideration

Work done **without consideration** means work for which the person concerned does not receive direct or indirect remuneration or a monetary or tangible benefit from a candidate, their own employer or anyone else.

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

Volunteer work of a person who is not self-employed

A person who is employed and wants to perform volunteer work must provide the services in question during their spare time or vacation.

The person may also perform volunteer work at any other time, provided they also perform the regular tasks for their employer without claiming overtime pay, for example. 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.



The use of any employer-owned equipment (truck, computer hardware, etc.) must also be invoiced by the employer to the official agent. Labour may be free, but this is not the case for equipment belonging to an organization.

If an employee worked for an authorized candidate during their regular work hours and earned their full salary from their employer without deductions of corresponding hours or days from their leave bank, this would not be volunteer work but rather a contribution by their employer. **This type of contribution may be illegal (see sections 47, 427, 429 and 431 of the AERM).**

Volunteer work by a person who is self-employed

When a person has time on their hands, when they are their own employer or when they own their own business, they can do volunteer work at any time. However, the work they perform for political purposes must entail either a loss of remuneration, or the resumption of lost professional time without additional remuneration.

POLITICAL FINANCING
COORDINATOR

Personal expenses of a candidate

A candidate's personal expenses may or may not be treated as election expenses. This choice lies with the candidate and the official agent. Non-election expenses must be fully covered by the candidate, and cannot be reimbursed from the election fund.

In the electoral context, a candidate's personal expenses have the following characteristics:

- they are incurred to promote the candidate for election, directly or indirectly;
- they relate to the candidate or a member of the candidate's immediate family (spouse and children);
- the expense is related to travel, food, clothing, childcare, hairdressing, etc.;
- they do not include any advertising.

When a personal expense of a candidate is considered an election expense, it must be reimbursed from the election fund and entered in the return of election expenses. It must also be reasonable. The candidate must provide you with the original invoices or other supporting documents as well as proof of payment, which you must enclose with your return and pay for them from your election fund.



The official agent is not required to reimburse a personal expense incurred by a candidate, especially when they have already incurred or authorized election expenses up to the permitted limit. Given this possibility, official agents are strongly encouraged to reach an agreement with the candidate at the start of the election period to forecast a certain amount for the reimbursement of their personal expenses.



The use of certain durable personal property (cell phone or computer, for example) does not have to be recognized in election expenses. However, if you are invoiced for additional charges for your personal services, such as your home phone, cell phone or Internet service, and these charges are related to your candidate's campaign, you can consider these additional expenses to be election expenses.

3.5 Rental of premises



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

Calculating expenses

(section 452)

For this type of expense, you must only allocate the cost of leasing during the election period as an election expense.

CALCULATION

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



VOUCHERS REQUIRED

- ▶ the invoice;
- ▶ the proof of payment of the expense;
- ▶ the commercial lease or a house lease, containing the following information (a template is available on the extranet **DGE-1413**):
 - the address of the premises;
 - a description of the premises (dimensions or surface area);
 - the start and end dates of occupation;
 - the other charges or goods provided that are included in the rental cost, if applicable;
 - the detailed description of the furniture included, if applicable;
 - the unit price per foot or per square metre;
 - the total cost;
 - the name and address of the lessor;
 - the name and address of the official agent (the lessee);
 - the date the lease was signed.

POLITICAL FINANCING
COORDINATOR

If you use the basement or a room in a private residence as an **electoral premises**, you must assess its value and report that value as an election expense. You must assess the amount at the current market price and pay it to the owner of the residence or consider it as a contribution in goods and services (in which case, you must ensure that you do not exceed the allowable limit). You can use the model lease provided by Élections Québec. A room in a private residence must actually be an electoral premises: the candidate and their team must use it for election purposes. If you are renting commercial space, you must sign a commercial lease; you cannot use the lease proposed by Élections Québec in this context.

When a private residence is used for tallying purposes during poll days, you must enter an amount corresponding to the current market price. This expense represents an election expense under section 451 of the AERM. It must be reported as such in your return of election expenses.

Goods and services used in a campaign office

All goods and services used in an electoral premises must be paid and entered in the return of election expenses. They cannot be provided free of charge. The official agent must pay these goods to the owners at the current market price. For example, the value of chairs, desks, computers or telephones provided by a volunteer must be assessed and this volunteer must be paid out of the election fund so these items can be recorded in the return. However, volunteers may provide such goods as a contribution, provided their value does not exceed the limit set out in Section 431 of the AERM.

Space rental on poll night

The cost of renting a space on poll night for a gathering to follow the results of the vote is not an election expense. Even if the rental of the space begins before the end of the election period (which is set at 8 p.m. on polling day), the cost of rental does not correspond to the definition of election expense described in section 451 of the AERM.

3.6 Travel and meals



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

In this expense category, include all travel and meal expenses authorized and paid by the official agent during the election period.



POLITICAL FINANCING
COORDINATOR

The travel and meal expenses of any person may or may not be considered election expenses. It's up to the official agent. If they are considered election expenses, they must be reasonable, supported by relevant supporting documents, paid out of the election fund and entered in the return of election expenses (sections 453(4) and 454).

If the official agent chooses not to include the travel and meal expenses of candidates or volunteers in election expenses, these expenses must not be paid out of the election fund and cannot be considered as non-election expenses. These are non-refundable personal expenses.

A person may apply for reimbursement on a per diem basis, according to a maximum amount allocated per kilometre, which cannot exceed that established by the municipality with the approval of the official agent. Otherwise, this person must provide relevant supporting documents (invoices for gas, taxi coupon, etc.).

Meal expenses, however, may be reimbursed on a daily basis (per diem), but only on the advance polling day and polling day. At any other time, the person must provide relevant supporting documents, such as restaurant bills and receipts.

The directive **D-M-17** explains how to process per diem allowances for travel expenses and certain meal expenses to be reimbursed during the election period. It describes the supporting documents to be filed. A template for the application for the reimbursement of travel and meal expenses is available on the Élections Québec website.

Meals prepared by a volunteer

When a volunteer prepares a meal, only the cost of food purchased is to be entered in the return of election expenses.

If a meal is served after the closing of the polling stations on polling day, this meal and all related expenses cannot be considered election expenses, because their use occurred after the election period ended. If these expenses are paid out of the election fund, they must not give rise to a new debt. You must therefore ensure that you have the necessary liquidity to pay them before the end of the election period.



VOUCHERS REQUIRED

- ▶ the proof of payment;
- ▶ the grocery bill (cost of food purchased);
- ▶ the invoice for personal products used by the volunteer.

3.7 Petty cash



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

- the petty cash account must be set up with the authorization of the official agent;
- it must be used only to pay cash for **minor** expenses (\$20 or less);
- any amounts used to create or replenish the petty cash fund must be drawn on the official agent's election fund;
- at all times, the total of cash and invoices paid must be equal to the authorized amount of petty cash.

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

A person who ceases to be responsible for managing a petty cash fund must prepare a reconciliation statement and remit any remaining funds to you, along with all invoices and supporting documents. A model for a petty cash statement is shown below.



VOUCHERS REQUIRED

- ▶ paid invoices;
- ▶ cheques or other proof of payment used to replenish the petty cash fund;
- ▶ a statement detailing all the expenses paid out of the petty cash fund.

At the end of the election period, the balance in the petty cash account must be deposited in the election fund. You must indicate the date of the deposit on the petty cash statement. All petty cash expenses must be included in the *Report of an authorized independent candidate*.

Petty cash statement prepared by _____				
Official agent				
Date	N°	Supplier	Description	Amount
	1	Fourniture PRO	Office supplies	\$19.10
	2	Café Aucoin	Coffees	\$8.15
	3	Taxi En route !	Taxi	\$18.40
Total:				\$45.65
Balance deposited into the election fund on _____				\$54.35
Total:				\$100.00

4

Reports and returns

Depending on the time of authorization of the authorized independent candidate and their financial situation, several returns must be filed to recognize all revenues and expenses related to their authorization. **The official representative and official agent must keep copies of the returns and supporting documents for seven years.**

4.1 Report to file before polling day

Financial report of an authorized elector

(section 483.1)

When an elector who undertakes to run as a candidate is authorized in the year **preceding** that of the general election, their official representative must, no later than April 1st of the election year, file with the treasurer the financial report of an authorized elector. As prescribed by the directive **D-M-33** of the Chief Electoral Officer. This report must cover the period from the start of authorization to December 31 of the year preceding the election. In particular, it must be accompanied by a copy of every receipt issued for contributions collected during this period.



In order for the financial report to be receivable, the “Signature and declaration of the official representative” and “Signature and declaration of the authorized elector” sections must be signed.

4.2 Report to file after polling day

Return for Payment of an advance



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The *Return for Payment of an advance* is optional. However, we strongly recommend that you file it to quickly receive a partial reimbursement of your election expenses.

Any official agent of an independent candidate who is entitled to the payment of matching sums or who qualifies for a reimbursement of election expenses may, on the fifth day after the poll, send a *Report for Payment of an advance* to the treasurer of the municipality **DGE-1045**. This report must, among other things, indicate the amount of contributions received and election expenses for which invoices have been received. The candidate's official representative and official agent must sign a declaration attesting to the accuracy of this report. The contribution receipts issued since the last report filed on behalf of the independent candidate as well as the different supporting documents prescribed by the directive **D-M-5** must also accompany the report so that the advance can be paid.

Report of an authorized independent candidate



As an official representative and official agent of an authorized independent candidate, you must file the *Report of an authorized independent candidate* **DGE-1027** with the treasurer of the municipality. These returns must be in the form prescribed by the directive **D-M-15** and filed within 90 days of polling day.

These reports include a financial report and a return of election expenses. For the reports to be receivable, they must be printed and the "Signature and declaration of the official representative and agent" and "Signature and declaration of the authorized independent candidate" sections must be wet signed.



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A Web application lets you file your reports. Access to this application is protected by a secure access code and a password, which will be provided to you in an email sent by the Direction du financement politique of Élections Québec.

The report and return that you file requires to make it possible to trace and understand where your financing comes from and what it was used for, e.g. to pay what expenses. The treasurer must be able to find all receipts and all disbursements when reviewing the *Report of an authorized independent candidate*, in order to ensure compliance with the provision of the AERM.

Content of the financial report

(sections 479 to 487)

The financial report lists receipts and disbursements. It specifies where your funding comes from: contributions, loans, sums collected during political activities, ancillary revenues, etc. It also summarizes your expenses, making it possible to determine whether receipts are equal to or greater than disbursements (line 15: Cash on hand at the end of the period).

This report includes several sections:

- A summary of receipts and disbursements;
- Information on the financial institution where the election fund is located;
- The list of people who made a contribution of more than \$50;
- Loans and suretyships
- Amounts collected at political activities.



YOU CANNOT FILE A NEGATIVE REPORT.

When you file your report, if the amount of your expenses exceeds the amount of your receipts, your report will not be accepted. You must resolve the situation with contributions or a loan agreement.

Content of the return of election expenses

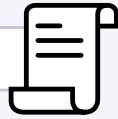
(sections 492 to 494)

A return of election expenses provides details on all of the expenses you incurred. It serves to distribute the amounts allocated to election expenses to either one of the expense categories and describes the portion of the expenses you paid from your election fund that are not included in the election expenses.

A section of the return allows you to indicate the name and address 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 that you dispute among those you received no later than the 60th day after polling day.

4.3 Vouchers required with reports

FINANCIAL REPORT



- ☐ Bank statements;
- ☐ Deposit slips;
- ☐ Copies of contribution receipts along with supporting documents prescribed in the directive **D-M-5** that you have not already filed with the Return for Payment of an advance;
- ☐ Loan agreement;
- ☐ Suretyship agreement;
- ☐ Form in the directive **D-M-26** for any political activity held;
- ☐ Canvasser's certificates issued accompanied by the signed list of canvassers (whether or not you designated any);
- ☐ Signed declaration of the official representative;
- ☐ Signed declaration of the independent candidate;
- ☐ Any other relevant voucher referred to in this guide.

RETURN OF ELECTION EXPENSES



- ☐ Original invoices;
- ☐ Cheques (original or scanned) or proof of payment by credit card, debit cards or transfer of funds;
- ☐ Petty cash statement;
- ☐ A copy of all publicities;
- ☐ Authorization from the advertising agency, where applicable, accompanied by the detailed statement of its expenses and subcontractors' invoices;
- ☐ Application for reimbursement of travel and meal expenses;
- ☐ Signed declaration of the official agent;
- ☐ Signed declaration of the independent candidate;
- ☐ Any other relevant voucher referred to in this guide.

4.4 Numbering supporting documents

You must file all supporting documents relating to your *Reports from authorized independent candidates* with the treasurer of the municipality. To keep your file organized and complete, aggregate your documents by expense. Number them in the order in which they are entered on the return of election expenses, then file them according to the structure below.

- X Name of expense
 - X.1 Proof of payment
 - X.2 Invoice
 - X.3 and following: Other related documents

EXAMPLE

DOCUMENT NUMBER	DOCUMENT TITLE	DESCRIPTION
1.	Printing: signs	
1.1	Proof of payment	Debit card transaction receipt
1.2	Invoice	Printer's invoice
1.3	Photo: identification	Photo showing proper identification
1.4	Photo: sign	Photo of a complete sign, installed
2.	Electoral space	
2.1	Proof of payment	Proof of payment for the rental
2.2	Lease	Rental lease with description of property included
3.	Pamphlets	
3.1	Proof of payment	Confirmation of transfer to candidate
3.2	Invoice	Graphic designer's invoice
3.3	Invoice	Printer's invoice
3.4	Copy of the pamphlet	Copy of distributed pamphlet

This sorting reduces the risk of forgetting certain documents and makes it easier to audit your returns. If your file is neat and tidy, the treasurer of the municipality will be able to audit it more easily.

4.5 Additional financial reports

(sections 474 and 485)

The official representative of an authorized independent candidate must file one or more additional financial reports with the treasurer if, after filing the *Report of an authorized independent candidate*:

- the candidate still has outstanding debts incurred during authorization (balance on one or more loans, outstanding claims);
- OR
- the official representative still holds goods or there are sums remaining in his or her candidate's election fund.



If you find yourself in this situation, the treasurer of the municipality will send you a notice to file this report as well as the necessary documents (form **DGE-1040** and instructions for completing this report). The additional financial report must be sent to the treasurer once a year for each fiscal year during which the independent candidate has remained authorized, until all debts have been paid in full; they must be paid off no later than December 31 of the second year after polling day.

For the report qualify as receivable, the “Signature and declaration of the official representative” and “Signature and declaration of the authorized independent candidate” sections must be signed.

ADDITIONAL FINANCIAL REPORT



Vouchers required with report

- ☐ Bank statements;
- ☐ Copies of contribution receipts issued during the reporting period accompanied by supporting documents prescribed by Directive **D-M-5** ;
- ☐ The form in the directive **D-M-26** for any political activity held;
- ☐ Canvasser's certificates issued accompanied by the signed list of canvassers (whether or not you designated one);
- ☐ Proof that the bank account has been closed if the debt has been repaid or the surplus has been remitted;
- ☐ Signed declaration of the official representative;
- ☐ Signed declaration of the independent candidate;
- ☐ Any other relevant voucher referred to in this guide.

4.6 Extensions for filing reports

(section 506)

If an authorized independent candidate demonstrates that a case of force majeure or a reasonable cause (like the absence, death, illness, misconduct or physical disability of their official representative or official agent) prevents the preparation and filing of their *Report of an authorized independent candidate* or an additional financial report, the Chief Electoral Officer may grant them an extension of no more than 30 days for the preparation and filing of this return. A form to request an extension is available on the extranet **DGE-1052**. This form must be filed, together with the required supporting documents, before the submission deadline for the report in question.

4.7 Requesting corrections to a report

(section 507)

Up until the filing deadline, returns can be amended directly with the treasurer when an error is detected.



**CHIEF ELECTORAL
OFFICER**

After this date, the authorized independent candidate must obtain permission from the Chief Electoral Officer to amend this error, by demonstrating that it was made inadvertently. To do so, the authorized independent candidate must use the letter template available on the extranet of their official representative and official agent. Documents that support the validity of the request must accompany the letter.

Upon receipt of an application to amend a return, the Chief Electoral Officer sends a request to the opposing parties or authorized independent candidates, informing them that they have 10 days to voice their opposition. 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. Otherwise, the authorized independent candidate must request the permission of a competent judge.

4.8 Closing the election fund



The election fund, under the responsibility of the official representative and official agent of an authorized independent candidate, must remain open until all debts have been paid off or all surpluses have been remitted to the municipality. You must also ensure that all outstanding cheques or transfers have been cashed. A report showing the full payment of the debts or the remittance of the surplus must be filed with the treasurer of your municipality.

4.9 Accessibility and publication of a return

(sections 90.6, 499, 501 and 659)



The information contained in each return of an authorized independent candidate and the documents prescribed under the AERM is public in nature from the date of filing, except for contribution receipts of \$50 or less. Anyone can review the filed returns and documents by contacting the person in charge of access to documents of the municipality.

The treasurer publishes a summary of the returns of election expenses in a newspaper published in the territory of the municipality within 30 days after the deadline for filing is expired.

The treasurer of the municipality keeps the original returns permanently. However, seven years after they were received, the treasurer may, upon request, provide the authorized independent candidate with their invoices and other supporting documents. Failing such a request, the treasurer may destroy them.

5

Penal provisions and other sanctions

An offence is likely to be committed any time a person fails to comply with a section of the Act. The AERM contains number of penal provisions under which legal action can be taken. Legal action can be taken against an official representative, official agent or candidate.

Here is a summary of the main offences and penalties stipulated in the AERM:

- If you fail to file a return by the prescribed deadline, you are liable to a fine of \$50 per day for each day of delay (sections 626 and 642). The delay also has repercussions on the candidate, whether elected or not, it disqualifies them from running for a subsequent election until the return is filed (section 64).

In case of elected candidates, late filing will result in their losing, as of the 10th day following the deadline, the right to attend, as a member, the meetings of their municipal council until the return is filed (section 503).

However, a judge can, upon a request made before the person loses their right to council meetings, allow the person to continue to sit for an additional period of no more than 30 days (section 505).

- Official representatives and official agents are committing an offence and are liable to a fine of \$1,000 to \$10,000 if they (section 640):
 - file a false report (section 597);
 - produce an invoice, voucher or receipt that is incomplete, false or falsified (section 597);
 - pay a claim other than as permitted by section 473 (section 596(2)).

- Official agents are committing an offence when they do not comply with to the election expenses limit (section 595) and are liable to a fine of \$1,000 to \$10,000 (section 640).
- These offences also constitute a corrupt electoral practice, which results in losing the right to vote, engage in partisan work, act as the official representative or official agent of an authorized entity, act as an election officer or run for an election, for a five-year period (section 645).
- An elector who makes a contribution of more than \$50 that is not compliant with section 436 (section 612.1) is committing an offence and is liable to a fine of \$500 to \$10,000 (section 641).
- In addition, the following persons are also committing an offence (section 610):
 - Any person who is not a qualified elector and who makes a contribution to an authorized entity, and any person who exceeds the maximum amount for a contribution.
 - Any person who, by using threats or coercion or a promise a compensation, consideration or reimbursement, incite an elector to make a contribution.
 - Any elector who falsely declares that their contribution is made out of their own property, voluntarily, without compensation and for no consideration, and that it has not and will not be reimbursed in any way, and such a person is liable (section 641.1):
 - in the case of a natural person, to a fine of \$5,000 to \$20,000 for a first offence and \$10,000 to \$30,000 for any subsequent offence within 10 years;
 - in the case of a legal person, to a fine of \$10,000 to \$50,000 for a first offence and of \$50,000 to \$200,000 for every subsequent offence within 10 years.
- These offences also constitute a corrupt electoral practice (section 645).
- Any person who canvasses or collects contributions, takes out a loan or incurs a non-election expense for an authorized independent candidate without being that candidate's official representative is liable to a fine of \$500 to \$10,000 (sections 611, 617 and 641).

In accordance with section 648.1 of the AERM, all information relating to any criminal proceedings instituted by the Chief Electoral Officer of Québec and all convictions in respect of the offences listed in section 610(2), (3), (4) and 610.1(2) of the AERM will be submitted to the Associate Commissioners for Audits of the Permanent Anti-Corruption Unit (UPAC) and to the Secrétariat du Conseil du trésor for appropriate processing under the *Act respecting contracting by public bodies*.



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Be vigilant and make sure you comply with the Act. In case of doubt, do not hesitate to contact your treasurer or a coordinator from the Direction du financement politique of Élections Québec.

We strongly encourage you to read sections 64, 503 to 512 and 595 to 645 of the AERM.

Request for an inquiry

(section 90.1)

The Act stipulates that the Chief Electoral Officer may, on their own initiative or at the request of a person, investigate into the legality of the expenses, loans, contributions and election expenses of a party or authorized independent candidate. Anyone wanting to submit a complaint is invited to use the form available on the Élections Québec website at electionsquebec.qc.ca/en/contact-us.

The complaints office, which reports to the Legal Affairs and Investigations Department, handles these complaints in collaboration with the departments concerned, as required. It analyzes each complaint based on its nature and content, and provides a written response as quickly as possible.

Any information received is kept safe and strictly confidential. You will have the option of remaining anonymous.