

Guide for the authorized candidate



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The interpretations presented in this guide do not take precedence over the provisions of the Act respecting school elections to elect certain members of the boards of directors of English-language school service centres and are not intended to replace the official text of the legislation.

When interpreting or applying the *Act*, the document with official status is the one published by the Québec Official Publisher on LégisQuébec. However, as far as English school boards are concerned, the *Act* must be read without the amendments made by the *Act to amend mainly the Education Act with regard to school organization and governance* (2020, chapter 1, Bill 40), which were incorporated into it, and with those made by the other bills adopted since Bill 40.

Therefore, in order to facilitate consultation of the provisions in effect for the school election on November 3, 2024, Élections Québec has prepared a working document, which has no official value, and has made it available on its website, in the "Our institution" section, under the tab titled "The law and our responsibility".

Quick reference

Opening a campaign-specific bank account (election fund)

 Essential for receiving a reimbursement of your election expenses (see Directive D-S-1, available on the Élections Québec website).

Note: The opening of such an account is not mandatory if your funds come **exclusively** from your personal contribution. As an authorized candidate, you can contribute up to \$1,000 to your own campaign during the election year.

Solicit and collect money or take out a loan (setting up the election fund)

- Only electors of an English school board can make contributions. They can give up to \$300 per year to each authorized candidate.
- In addition to your contribution as an elector, you can make contributions of up to \$700 to your own campaign, as an authorized candidate, between the time your nomination paper is accepted and the end of the election year.
- Every elector, including you, must receive a contribution receipt (see Directive D-S-2
- You can designate canvassers in writing to help you collect contributions (see Directive D-S-3).

Incur and authorize election expenses

• Only authorized candidates may incur and authorize election expenses between the 44th day before polling day until polls close on polling day.

Pay election expenses from the election fund (bank account)

- Before producing your returns, you must pay your expenses in full using an authorized payment method (cheque, debit card, credit card or bank transfer).
 Bank transfers include payments made using an online service as well as payments made by electronic transfer. For more details on authorized payment methods, see Directive D-S-14.
- You must pay all your expenses from your election fund, unless you have not opened such an account because you financed your campaign exclusively using your personal contribution.
- You must keep all supporting documents listed in Section 4.5 of the guide for five years.

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

Comply with the election expense limit.

The director general of the English school board communicates this limit to candidates.

Identify your advertisements (mandatory)

- You must add a statement indicating your name as an authorized candidate in all newspaper, radio, television, Internet and social media advertisements.
- On a pamphlet, poster, corrugated polypropylene (Coroplast) billboard or any other printed advertising material, you must add a statement indicating your name as an authorized candidate, as well as the name of the printer or manufacturer. If the material is produced by volunteers, indicate the name of the volunteer, committee or organization that printed or manufactured it.

File the Report and return of an authorized candidate

No later than 90 days after polling day, you must produce the *Report and return of an authorized candidate* **DGE-5800**.

- You need to include original copies of invoices and supporting documents (Section 4.5 will help you determine which ones).
- You must complete the report and sign the *Declaration of the authorized candi- date section*.

Additional financial reports

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

Penalties and sanctions

It is your responsibility to take the necessary measures to ensure compliance with the *Act*. For more information, please refer to Chapter 5 of this guide.

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Introduction

An election period is approaching, and you have been authorized as a candidate or as an elector who would like to run in the election. You must now comply with the rules governing financing and the control of election expenses that are outlined in Chapter XI of the Act respecting school elections to elect certain members of the boards of directors of English-language school service centres (CQLR, c. E2.3 [ASEESSC]).

If you would like to solicit or collect contributions, incur expenses or contract loans for electoral purposes, you must hold an authorization from the Chief Electoral Officer granted in accordance with the *Act*.

This guide will help you understand and comply with the applicable provisions of the ASEESSC regarding the financing and control of election expenses. All documents related to school elections are available on the Élections Québec website at www.electionsquebec.qc.ca.

The interpretations presented in this guide do not take precedence over the provisions of the *Act respecting school elections to elect certain members of the boards of directors of English-language school service centres* and are not intended to replace the official text of the legislation.

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Therefore, in order to facilitate consultation of the provisions in effect for the school election on November 3, 2024, Élections Québec has prepared a working document, which has no official value, and has made it available on its website, in the "Our institution" section, under the tab titled "The law and our responsibility".

Although the title of the *Act respecting school elections* was amended by section 190 of Bill 40, the coming-into-force provision of Bill 40 was modified so that the amendments made by this *Act* regarding English school boards come into force on a date or dates set by the Government. This amendment stems from the *Regulation respecting the application of provisions of the Act to amend mainly the Education Act with regard to school organization and governance to English-language school service centres, D. 1077-2021 (2021) 153 G.O.Q. II, 5055, which took retroactive effect on February 8, 2020.*

If you have any questions about the provisions of Chapter XI of the ASEESSC that apply to authorized candidates, you can ask the director general of your English school board. You can also get in touch with a political financing coordinator at Élections Québec using the contact information below.

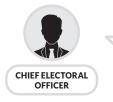
Direction du financement politique

Élections Québec 1045 Wilfrid-Pelletier Avenue, Suite 200 Québec City, Québec G1W 0C6 Telephone: 418 644-3570 (Québec City area) 1-866-232-6494 (toll-free) Email: financement-scolaire@electionsquebec.qc.ca

Website: electionsquebec.gc.ca

CHAPTER 1 Role and responsibilities

Role and responsibilities



All candidates who wish to solicit or collect contributions, incur election expenses (however small) or contract loans for their election campaign must be authorized. This authorization is granted by the Chief Electoral Officer, in accordance with Division III of Chapter XI of the ASEESSC. You may apply for authorization before, at the time of, or after filing your nomination papers.

If you decide to run as a candidate for the next general election, you can apply for authorization from the returning officer of the English school board **as of January 1st of the year when the election is to be held**. During a by-election, you can apply as of the day the seat becomes vacant.

During an election period, you can apply for authorization on your nomination paper. Otherwise, you can apply to the returning officer of the school board until the end of the election period.

Financing and expenses of an authorized candidate of a recognized ticket

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



However, a ticket recognized by the returning officer cannot hold its own authorization. Therefore, it cannot solicit or collect contributions, incur expenses or contract loans in its name. Nevertheless, authorized candidates who are members of the same ticket can designate the same person to solicit and collect contributions and incur common expenses related to their election, under certain conditions. Every member of such a ticket is still required to file their own Report and return of an authorized candidate, in which their income and expenses must be reported.

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

1.1 Role

(Ss. 206.22 and 206.28)

As an authorized candidate, you are the only person who can solicit contributions. However, you may designate, in writing, other persons to assist you in this task.

In addition, you are the only person who may incur or authorize election expenses, whether during an election period or outside that period.

1.2 Main responsibilities

Manage the election fund

- Open a bank account reserved for electoral activities in a financial institution with a Québec branch, with provision for a monthly statement and cheque return service. From the time the account is opened, make sure you receive the original or scanned cheques. Opening such an account is mandatory, unless the sums in your election fund come **exclusively** from your own contributions as an authorized candidate, up to \$1,000 for the election year. If you choose this option, the total amount of your election expenses must not exceed this limit.
- Solicit, collect and deposit contributions.
- Appoint canvassers to collect contributions on your behalf and keep an up-to-date list **DGE-5806**, if need be. These appointments must be made in writing, on a canvasser's certificate issued for each person designated as such **DGE-5805**.

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

Note: Before closing your election fund, you must have discharged all debts resulting from the election, even those incurred after the election period.

Incur and authorize expenses

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

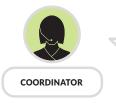
Pay expenses

- Settle all expenses by means of a cheque drawn on the election fund or by another order of payment directly related to this fund (e.g., debit card or electronic transfer).
- Pay the current market price for each expense (suppliers may not offer you "a family and friend price").
- Ensure that invoices, which must be sufficiently detailed, are in compliance.

- Comply with the provisions of the *Act* regarding expenses incurred but not claimed and contested claims.
- Pay all uncontested expenses before filing your reports.
- Manage petty cash.
- Reimburse your personal expenses, if any, from the election fund.

File the Report and return of an authorized candidate

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



An <u>application</u> to enter your *Report and return of an authorized candidate* **DGE-5800** is available on the Élections Québec website. Even if you use this application, you must still send the printed, hand-signed report and the required documents to the school board.

1.3 Withdrawal request

(Ss. 81 and 206.10 to 206.13)

As a candidate or an elector who would like to run as a candidate, if you wish to request authorization to withdraw, you must contact an advisor in 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.

1.4 Important dates in a school board election

DAY - 44

Start of the election period (Sec. 206.1)

First day to accept an application for authorization of a private intervenor (Sec. 209.12)

DAY - 40

First day to file nomination papers (Sec. 62)



Last day to file nomination papers (Sec. 62)

DAY - 20

Last day to accept an application for authorization of a private intervenor (Sec. 209.12)

DAY 0

Polling day

DAY +30

Deadline to file returns of expenses of private intervenors (Sec. 209.23)

DAY +60

Deadline to accept a claim from your suppliers for unclaimed expenses (Sec. 206.50)



Deadline to file the report and return of an authorized candidate (Ss. 209 and 209.4)

1.5 Role and responsibilities of the director general of your school board



The director general of the English school board assists Élections Québec's team in applying Chapter XI of the *Act*.

When the director general of a school board acts according to the Chapter, they are under the sole authority of the Chief Electoral Officer (Sec. 206.5).

In particular, they must do the following:

- Provide relevant documents to all authorized candidates (including the *Guide for the authorized candidate* and contribution receipt booklets) and give them the relevant instructions.
- Calculate the election expense limits (preliminary and final) and forward them to all authorized candidates.
- Receive reports from authorized candidates.
- Reimburse election expenses to authorized candidates who are entitled to them, in accordance with the *Act* and with the agreement of the Chief Electoral Officer.
- Issue notices of failure to report within the time limits to the people concerned (Ss. 209, 209.4, 209.27 and 209.28).

Receipts

2

2.1 General information

As a candidate, you are solely responsible for receipts. You can obtain funding for election expenses in a number of ways regulated by the *Act*. Contributions are probably the most common means, but you can also borrow money or organize election-related activities. This chapter presents the different sources of funding and the rules that govern them.

Before receiving any cash, you need to open a bank account: the election fund.

2.2 Election fund

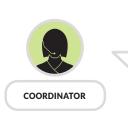
(Ss. 206.39 and 206.40)

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Once you have obtained your authorization, you must promptly open a bank account specifically for the election, from which **all** receipts and **all** disbursements must flow. This account is the election fund, and you must open it in a Québec branch of a financial institution. It must allow you to receive monthly statements and return cheques (originals or scanned copies).

You must deposit all elector contributions and loans, as well as all sums collected from election-related activities, including subsidiary revenue, in this account. You must also use it to pay your election and election-related expenses using an authorized payment method (cheque, debit card, credit card linked to the election fund or bank transfer). You must also deposit any amounts paid by the school board to reimburse your election expenses in this account. Directive **D-S-1**, available on the Élections Québec website, contains the information required to open this account.

After the election period, you can close the election fund only once you have reimbursed all election debts in full and paid all your suppliers. If you have no campaign debts and have paid all your suppliers, you can close your election fund.



If the monies in your election fund come **exclusively** from contributions you make as an authorized candidate, you are not required to open such an account. For the election year, these contributions can reach up to \$1,000. In this case, your election expenses can never exceed the maximum amount of your contributions (\$1,000), since you will not have access to other sources of financing, such as a loan. If you do not meet these conditions, you must open an election fund.

2.3 Contributions

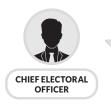
(Ss. 12, 206.17, 206.19, 206.20, 206.25, 206.37 and 209.6)

Definition



Monetary donations, as well as goods and services provided to you free of charge (with the exception of volunteer work, described in Section 3.4) for electoral purposes, constitute contributions.

Amounts, goods and services that you provide yourself for your election are also considered contributions, except for amounts used to pay for transportation or personal expenses. For these costs not to be considered as contributions, they must not be reimbursed and must not be related to advertising costs.



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

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

- Be at least 18 years old;
- Be a Canadian citizen;
- Not be disqualified from voting as a result of a judgment rendered under article 288 of the *Civil Code*;
- Not been found guilty of an offence constituting 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 to elect certain members of the boards of directors of English-language school service centres;*
- Be domiciled in the territory of the English school board and have resided in Québec for at least six months;
- Be able to exercise their right to vote in the English school board because they are in one of the following situations:
 - 1. They have a child to whom section 1 of the *Education Act* (chapter I-13.3) applies who is admitted to educational services provided by an English school board having jurisdiction over the territory in which the person is domiciled;
 - They can choose to exercise their right to vote in the English school board since they do not have a child to whom section 1 of the *Education Act* applies who is admitted to educational services provided by an English school board or a French school service centre having jurisdiction over the territory in which the person is domiciled;
 - 3. They have a child who has completed their studies in an English school board and the elector is deemed to have chosen to be entered on the list of electors of that school board.

Contributions must be made directly to you or to the persons you have designated in writing (canvassers) for this purpose. You must deposit these contributions in the election fund.



Contributions can be solicited and collected from the time you receive your authorization from the English school board and the day the reports are filed. After that day, you may continue to solicit and collect contributions only to pay debts arising from your election expenses.

If there are still sums of money and goods held in your election fund on December 31 of the year following the election year, you must return them to the director general of the English school board, who will deposit them in the general fund of the school board.

EXCEPTION

Exceptionally, if the monies in your election fund come exclusively from your own contributions and there is a surplus, you may receive a reimbursement. In this case, the original contribution receipt must be cancelled. You will need to produce a new contribution receipt corresponding to the total amount of expenses incurred.

Maximum allowable contribution under the Act

(Sec. 206.21) (Art. 206.21)

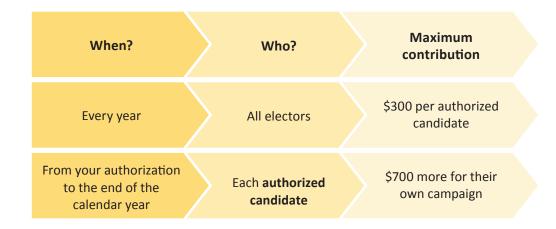


The maximum amount of contributions in money, goods and services that an elector may make in a single year to each authorized candidate is **\$300**.

During the election year, the *Act* allows authorized candidates to may make up to \$700 in additional contributions to promote their election, in addition to their \$300 contribution as an elector.

This means you can contribute up to \$1,000.

CHAPTER 2 Receipts



Contributions of \$100 or more

(Sec. 206.23)

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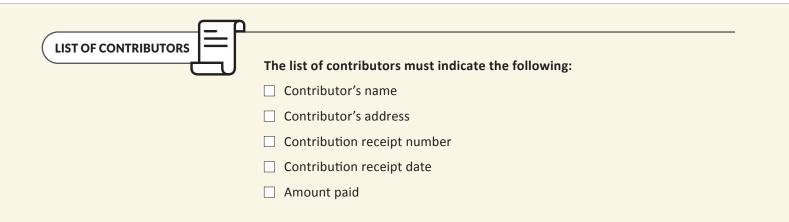
Every contribution of \$100 or more shall be made by cheque signed by the elector and drawn on the elector's personal account in a financial institution having an office in Québec. The cheque shall be made payable to the candidate. We highly recommend that you keep copies of the contribution cheques and remit them along with other supporting documents that will accompany the Report and return of an authorized candidate.

A contribution of \$100 or more **cannot** be made in cash, by postal money order, bank draft or transfer. Bank drafts and postal money orders are not signed by the elector, nor are they drawn directly on their personal account. These documents are drawn up and signed by a financial institution that guarantees payment.

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

The financial report (see Section 4) must set out the number of contributors and the total amount of contributions of \$100 or more collected during the period in question. In addition, the report must include a list of all contributors in alphabetical order.

CHAPTER 2 Receipts



Contributions of less than \$100

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

All payment methods are accepted for contributions of less than \$100. Contributions can be made by cash, cheque or bank transfer.



No tax credit

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

Contributions in goods and services

(Sec. 206.17)

A good or service provided to you free of charge constitutes a contribution (except volunteer work, for which see Section 3.4 of this guide). These contributions must be accounted for in the financial report. They must be solicited or collected under your authority or that of any person you have designated as a canvasser.

Only electors of the school board may make contributions in goods and services. The maximum amount of these contributions is \$300 per year.

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

Non-compliant contributions

(Ss. 30.9 and 206.26)



Any contribution or part of a contribution made contrary to the provisions of the *Act* must be remitted to the director general of the English school board as soon as its non-compliance becomes known. The director general must pay it into the general fund of the school board, and not to the contributor.

For example, contributions made by a company (a legal person), contributions exceeding the maximum amount allowed under section 206.21 of the ASEESSC and contributions made by persons who are not qualified electors are non-compliant.

The Chief Electoral Officer may write to an authorized candidate to claim political contributions that are deemed to be non-compliant. Thirty days after making such a claim, the Chief Electoral Officer will post any claim of non-compliant contributions on their website.

Canvassers

(Sec. 206.22)

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

When you produce a report, you must provide a list of the canvassers active during that period (see Directive **D-S-3**). You must submit this signed list, even if you have not designated anyone to solicit contributions.

CHAPTER 2 Receipts

Contribution receipts

(Ss. 206.22 and 206.24)



It is mandatory that the persons who solicit contributions (you and any canvassers you designate) provide the contributor with a receipt, **regardless of the amount** of the contribution. The amount collected shall not exceed the maximum allowed by the *Act*.

When a contribution is received by mail or otherwise, without having been directly solicited, you must issue a receipt to the contributor within 30 days of receipt. You will be provided contribution receipts prescribed by the Chief Electoral Officer for this purpose.

The person issuing a contribution receipt shall ensure that the contributor completes and signs the section titled "Declaration Signed by the Elector".

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



Note: You must issue a contribution receipt for each contribution even for contributions you make to finances your own campaign.

2.4 Electoral activities

Definition

(Sec. 209.1)

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

As an authorized candidate, you are responsible for all funds received in connection with an electoral activity.

You will need to keep a record of the amounts collected during these activities and pay them into the election fund. They must appear in the financial report. For each activity held, you must also complete the form titled *Report of Electoral Activities and Subsidiary Revenues* **DGE-5102**, which you will find on the Élections Québec website. You must attach this form to your reports, as it is a supporting document.

Amounts collected

[(Ss. 206.18 (6), 206.26.1 and 206.36 (4)]

The ASEESSC defines the circumstances under which you may charge an entrance fee for electoral activities. You can even charge an entrance fee without issuing contribution receipts if you meet the conditions set out in the table below.

ENTRANCE FEE IS \$60 OR LESS

Consider as a contribution

TERMS AND CONDITIONS:

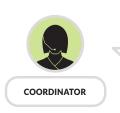
- You must apply this choice consistently, to all participants.
- You must provide a contribution receipt for the amount of the entrance fee.
- The person paying the entrance fee must be a qualified elector and their payment must be included in the total amount of contributions they pay.

ENTRANCE FEE IS \$60 OR LESS

Do NOT consider as a contribution

TERMS AND CONDITIONS:

- You must apply this choice consistently, to all participants.
- No contribution receipts is to be issued, with some exceptions.*
- Any person may pay the entrance fee once only, whether or not they are a gualified elector.*
- The total amount contributed in this way is limited to 3% of total contributions collected during the period covered by the financial report.
- You must produce a list of attendees.
- * A qualified elector may pay the entrance fee for more than one person. However, the amount exceeding one entrance fee must be considered as a contribution. You must therefore give them a contribution receipt for this amount.



You are exclusively responsible for fundraising activities. When the entrance fee for an electoral activity is \$60 or less and you choose to consider it as activity revenue, you do not issue a contribution receipt. However, you must be able to demonstrate the correct application of this provision of the ASEESSC to the Chief Electoral Officer upon request. We therefore recommend that you **set up the necessary controls**.

You must create, for monitoring purposes, a list of names and addresses of persons (natural or legal) having paid an entrance fee. This list must accompany the electoral activity report.

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

- They are qualified as an elector (ss. 12, 15 and 206.19);
- The payment method complies with section 206.23;
- You issue a contribution receipt for the excess of the first entrance fee (sec. 206.22);
- They sign this receipt (sec. 206.22);
- It respects the contribution limit (sec. 206.21).



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

EXAMPLE

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

ENTRANCE FEE IS HIGHER THAN \$60

Must be consider as a contribution

TERMS AND CONDITIONS:

- > You must issue a contribution receipt for the amount of the entrance fee.
- The contributor must be an elector of the English school board.
- They must sign the receipt.
- The contribution must be paid by cheque from their own assets.
- The amount paid should be considered in the total amount of their contributions.

You must file a report for each activity held; otherwise, you must ensure that the person in charge of the activity prepares such a report and submits it to you together with the sums of money collected. An activity report template **DGE-5102** is available on the Élections Québec website. You must include this activity report with your reports.

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All expenses related to an electoral activity must be paid by debit card, online service, electronic transfer or cheques drawn on your election fund.

During the election period, expenses incurred for organizing an electoral activity are election expenses, except for the cost of food and drinks served if included in the entrance fee paid by the participants.

Subsidiary revenue

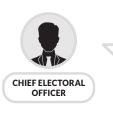
[Ss. 206.18 (6.1) and 209.1 (3.1)]

Subsidiary revenue is normally collected during electoral activities. They do not require a contribution receipt. Examples include cloakroom income or income from the sale of non-alcoholic beverages.

Such revenue must be reasonable, meaning relatively minor, non-recurring and in proportion to the number of participants in the activity.

Promotional items sold during electoral activities are treated as subsidiary revenue. The purchase price, the selling price and the quantities sold must be included in the report of this activity. Moreover, you may sell promotional items at any time, in reasonable quantities, as long as it does not constitute commercial revenue and cannot be equated with such revenue.

The financial report must show the total amount of subsidiary revenue collected. The breakdown of this revenue and the nature, place and date of the activity must be provided with the activity report **DGE-5102** accompanying the financial report.



The Chief Electoral Officer is responsible for assessing the reasonableness of any subsidiary revenue you collect. Any subsidiary revenue that deviates from the conditions mentioned in this guide without justification will be considered as a non-compliant contribution. It must therefore be remitted to the director general of the English school board, in accordance with the provisions of section 206.26.

If you have questions concerning this type of revenue, you can contact an Élections Québec political financing coordinator.

2.5 Loans and suretyships

[Ss. 206.18 (4) and 206.28 to 206.30]



As an authorized candidate, you are the only person who can take out a loan, whether from an elector of the school board or from a financial institution. Since you are a qualified elector, you can also lend money to your election fund. Any loan granted by an elector shall be made by cheque drawn on their personal account in a financial institution having an office in Québec.

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

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

You must pay especially close attention to contracts of suretyship. Financial institutions consider suretyships to be joint, unless otherwise indicated Hence, when electors wish to stand surety for such a loan, they must make sure that the loan agreement stipulates that their suretyship applies up to a maximum of \$10,000. You must therefore be vigilant about the clauses of the contract of suretyship.

CHAPTER 2 Receipts

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All loans shall be taken out at the current market interest rate and be agreed to in writing.

The loan agreement must include:

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

A loan agreement template **DGE-5410** and a declaration of suretyship template **DGE-5409** are available on the Élections Québec website.

All loan agreements must be completed and signed. Annual interest payments are mandatory, even if you have made a loan yourself for your own election campaign.

After the election period, you must have repaid all debts resulting from the election before closing the bank account used as your election fund.

IMPORTANT

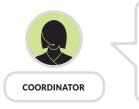
We recommend that you maximize your contributions before borrowing. It is to your advantage to use your \$1,000 contribution before taking out a loan, since a loan that is too large can be difficult to repay after the election. If you have not repaid your loan by the end of your authorization, you will not be able to stand as a candidate again for four years (ss. 21.2 and 206.56).

Line of credit

You can use a line of credit to pay all or part of your expenses on the date the Report and return of an authorized candidate is filed. The amount due on this line of credit must be included as a loan. If this line of credit is required to cover outstanding funds on the date the financial report is filed, you should ask the financial institution to transfer the required amount in the current account before you file your reports. As such, all claims will be considered paid, as required by the *Act*. However, you must repay the line of credit using sources of funding permitted by the *Act* before December 31 of the year following the election year.

Current market interest rate

[Sec. 206.18 (4)]



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

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

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

Loan reimbursement

(Sec. 206.32)

You must repay a loan using sources of funding permitted by the *Act*, such as contributions paid by an elector (respecting the limits set out in section 206.21), revenue from electoral activities or reimbursements of election expenses paid by the school board.

As an authorized candidate, you must ensure that you respect the contribution limit when repaying a debt out of your own assets, even if you are repaying your own loan.

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After the election period, you can close your election fund only when you have paid off all your debts.

Payment of interest



(Sec. 206.31)

You must pay the interest due on any loans you take out at least once a year, even if the loan comes from you.

Deadline for reimbursement

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



December 31 of the year following the election year is the deadline for reimbursement of any loans. After this date, if a loan is not repaid, you become ineligible to stand as a candidate for four years, whether you are elected or not.

The ineligibility of an elected candidate shall cease on the day on which they submit their financial report showing that all their debts have been settled. This rule does not apply to unelected candidates. If you have been elected but have not repaid all debts incurred during your authorization by December 31 of the year following the election year, you lose the right to attend sittings of the English school board as a member as of that date until you have repaid all your debts and filed a financial report confirming this.



The loss of the right to attend sittings of the board of the school board also includes loss of the right to attend, as a member, the sittings of any committee, commission and any other board, committee or commission to which you belong in your capacity as a member of the Council of Commissioners.

2.6 Reimbursement of election expenses

(Ss. 207 and 208)

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After establishing the admissibility of the Report and return of an authorized candidate who has been elected **or** who has obtained at least 15% of the valid votes for their seat, the director general of the English school board shall reimburse them, from the general fund of the board, 75% of the first \$500 of election expenses incurred and paid by the candidate and 50% of the other election expenses incurred by them.

The amount of the reimbursement to which the authorized candidate is entitled shall not exceed the total of the amount of debts resulting from their election expenses and their personal contribution.

Full reimbursement will be made to the authorized candidate once their reports have been submitted and verified.

3 Disbursements

3.1 General information

(Ss. 206.28 to 206.56)

All expenses, whether electoral or not, must be paid by an order of payment directly linked to the election fund. As an authorized candidate, you are the only person responsible for election expenses; you must therefore authorize and pay them. The supporting documents listed in Directive **D-S-14** are required: they constitute proof of payment of an expense. You must also keep the original invoices for all expenses (including federal and provincial taxes) and include them with the return of election expenses.

The director general of your school board will inform you of your election expense limit. You must never exceed this limit; if you do, you are committing an offence that could lead to prosecution and possible conviction for corrupt electoral practice.

There are four categories of election expenses:

- Advertising
- Goods and services
- Rental of premises
- Travel and meal expenses

3.2 Election expenses

Definition

(Sec. 206.34)

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

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

EXCEPTIONS

Exceptions

(Ss. 206.36, 206.37, 206.43 and 206.46)

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

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

EXCEPTIONS (continued)

- 4. The cost of broadcast by a radio or TV station of a program of public affairs, news or commentary. However, such broadcasts should be made in the same manner and under the same rules as outside the election period, without payment, reward or promise of payment or reward;
- 5. Air time (on radio or television) or space (in a newspaper, periodical or other printed matter) made available free of charge to candidates during the election period, provided that this air time or space is offered fairly, qualitatively and quantitatively, to all candidates for the same seat;
- 6. Transportation costs for a person other than the authorized candidate, which are paid from their personal property and for which they are not reimbursed;
- 7. The cost of food and drinks served during an electoral activity when this cost is included in the entrance fee paid by each participant;
- 8. Reasonable expenses that you assume for your travel or other personal expenses (see Section 4.4) that are not reimbursed and that do not include any advertisement cost;
- Interest incurred between the start of the election period and the 90th day after polling day, on any loan legally granted to you for election expenses, unless you have paid this interest and declared it as election expenses in your return of election expenses;
- 10. Expenses incurred to hold meetings, including renting rooms and inviting participants, of up to \$200 for the entire election period, as long as these meetings are not organized directly or indirectly on your behalf (for supplementary information about organizing and holding public meetings during the election period by non-partisan organizations, see Directive D-S-11);
- 11. Advertising expenses incurred by a private intervenor of up to \$300 for the entire election period;
- 12. Costs of a judicial recount costs (whether for a recount or an addition of the votes);
- 13. All thank-you expenses incurred after the election period, meaning after the polls close (volunteer night, thank-you cards, newspaper advertisement, etc.).

Election period



(Ss. 111 and 206.1)

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

During the election period, if you use goods and services before obtaining authorization, you must still take their cost into account to comply with the election expense limit determined by the *Act*. You must include them in your return of election expenses. However, these expenses will not be reimbursed as election expenses since they were not incurred in accordance with the *Act*.

Payment of election expenses

(Sec. 206.47)

You must limit your election expenses so as not to exceed the following amounts during the election period.

CHAIR

- 1° In the case of an election for the seat of chair, an amount of \$3,780 increase by \$0.30 per person entered on the list of electors of the school board, to which is added, where applicable, a supplement of:
 - a) \$0.10 per each person entered on the list, if the density of electors per square kilometre is greater than 1, but less than or equal to 10 (see the list of school boards below);
 - b) \$0.20 per each person entered on the list, if the density of electors per square kilometre is greater than 0.45, but less than or equal to 1 (see the list of school boards below);
 - c) \$0.35 per each person entered on the list, if the density of electors per square kilometre is less than or equal to 0.45 (see the list of school boards below).

List of school boards with the right to a supplement

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

- Sir-Wilfrid-Laurier school board
- New Frontiers school board
- Riverside school board
- Eastern Townships school board

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

No school board currently meets this criterion.

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

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

COMMISSIONER

2° In the case of an election for the seat of commissioner, an amount of \$1,890 increase by \$0.30 per person entered on the list of electors in the electoral division.

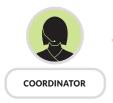
You will receive two election expense limits: a preliminary limit and a final limit following the revision of the list of electors. The higher of the two limits is the official limit to be respected.



The director general of the English school board will inform you of these limits. If you exceed the official limit, you are committing an offence constituting a corrupt electoral practice.

Incurring and controlling election expenses

(Ss. 206.38 and 206.43)



As an authorized candidate, you are the only person who can incur or authorize election expenses. You must therefore ensure that you pay the current price for a good or service whose cost constitutes, in whole or in part, an election expense.

IMPORTANT

No one may waive, demand or accept a different price. The current price corresponds to the price charged during the normal course of business in the corresponding region and at the time the good or service is provided.

You should also ensure that all cheques issued and all other orders of payment used to pay expenses are recorded in your return of election expenses.

Paying election expenses

(Ss. 206.39, 206.48, 206.49 and 206.50)

Before filing your return of election expenses, ensure that all claims (invoices) received within 60 days after polling day have been paid out of the election fund, unless you are disputing them. You must attach proof of payment for each expense to the return. Consult Directive **D-S-14** to find out which supporting documents are required for each payment method (e.g., confirmation of payment issued by the financial institution, or the payment log history in the case of an electronic transfer).

If a cheque is still in circulation because it has not been cashed before the report is submitted, this expense will be considered paid in accordance with the *Act* if:

- The cheque was issued and sent to the supplier before the return was filed;
- The election fund still contained sufficient funds to cover this cheque in circulation between the date the return was filed and the date the cheque was deposited.

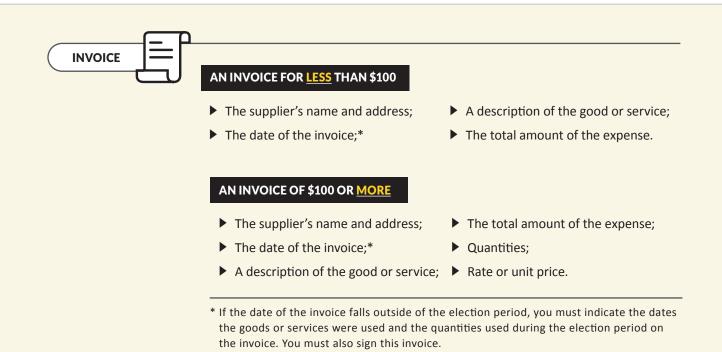
If you wish to be reimbursed for an election expense even if you did not provide proof of payment when you filed your return, you must ask the financial institution to forward the cleared cheque to the director general of the English school board.



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

If you have not opened an election fund because your personal contributions were your sole source of funding, you must provide supporting documents proving that you have actually paid the supplier for the good or service. You can use a personal credit or debit card and keep official receipts from the point-of-sale terminal to prove your expenses were paid.

You must ensure that all election expenses paid are justified with an invoice.



Do not hesitate to ask suppliers to provide sufficient details on their invoices about the goods and services they provide. For example, the number of brochures printed must be indicated on the invoice so that the unit price can be calculated.

Expenses incurred, but not claimed

(Ss. 206.49, 206.51 and 209.5)

You cannot pay a claim (invoice) received more than 60 days after polling day. If one of your suppliers has not filed a claim within 60 days after polling day, you must specify this in your return of election expenses. You must also attach with your financial report a cheque drawn on your election fund payable to the English school board. This cheque must cover the total of these incurred but unclaimed expenses.

The supplier will have 120 days to file their claim with the director general of the English school board, who will inform you of any discrepancy. Once this period has elapsed, the supplier's claim will have lapsed. Expenses incurred but not claimed are taken into account when calculating the election expense limit. They are eligible, where applicable, for reimbursement of election expenses.

Contested claims

(Ss. 206.50 and 206.55)

You can dispute all or part of a claim (invoice) if the expense was incurred without your knowledge or your authorization, or if the conditions of the order were not respected (quantity, quality, delivery date, price, etc.). You may not use ordered material that under dispute.

Contested claims are not considered election expenses until your dispute with the creditor has been settled. You must still include these claims in your return of election expenses. After filing the return, you cannot pay a claim that is contested unless you receive the express authorization of the director general of the English school board. 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.

Using a good or service provided free of charge

(Ss. 206.17 and 206.19)

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



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

Providing information about candidates to electors

(Sec. 73.1)

The nomination paper may be accompanied by information about you for electors. The expenses incurred to provide this text and the accompanying photograph do not usually constitute election expenses. However, if you use the text and photograph for purposes other than those mentioned in Section 73.1 during the election period, you will have to account for part of their production cost, based on their use, as an election expense.

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

(Sec. 206.35)



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

EXAMPLE

For instance, if 1,000 brochures cost \$1,000 and you distribute 200 brochures before the election period, you need to enter \$200 (200/1000, or 20% of the total amount) as a non-election expense and \$800 as an election expense in your return.

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

Amounts not included in election expenses

(Ss. 206.6 and 206.38)

All expenses **incurred and used** between January 1 of the year when a general election is scheduled until the day before the start of the election period starts must appear in the "Amounts not included in election expenses" section. In the case of a by-election, expenses incurred and used from the day the seat becomes vacant until the day before the start of the election period must be included in this section.

This section must also show any other expense that is not an election expense, in particular expenses used after the election period (for instance, expenses related to acknowledgements). These expenses must be paid from the election fund. All of the accounts and invoices must be paid when the report is filed, unless you are contesting them.

Candidate elected unopposed



(Ss. 206.8 and 206.34)

If you are elected unopposed on the closing date for nominations, you can neither incur nor authorize expenses as of that time.

In this case, the only election expenses that will be eligible for reimbursement are those you incurred before the deadline for filing nomination papers and those you cannot cancel. No other expenses will be eligible for reimbursement.

Recognized ticket and division of expenses

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

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

The claim (invoice) must be submitted on behalf of the candidates who authorized the expense. A person designated by all the other candidates may pay the claim from the sums paid by the others from their election funds. You can consult Directive **D-S-13** for more details.



Each authorized candidate must pay for all goods and services used for their election, even if they are a member of a recognized ticket. **Each candidate, whether they are a member of a recognized ticket or not, must file their own return of election expenses.**

Categories of election expenses

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

Advertising	Goods and services
Rental of premises	Travel and meals

3.3 Advertising

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Radio, TV, newspapers, pamphlets, posters, billboards, badges, websites and any other advertising material.

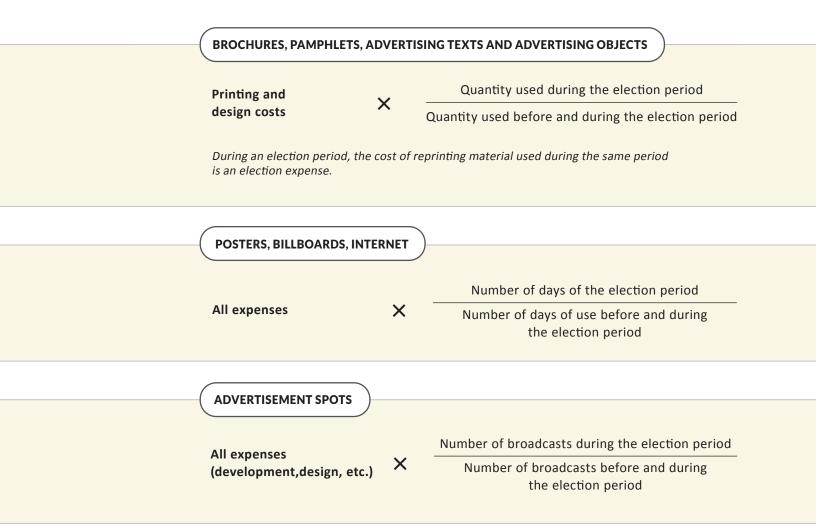
As a general rule, advertising expenses represent the lion's share of an election campaign budget. They therefore require special attention, since you must comply with the provisions of the *Act* relating to them.

If you fail to comply with these provisions for an advertisement (for example, if the identification is incomplete or missing), this election expense cannot be reimbursed, since it was not made in accordance with the *Act*.

Reporting expenses

(Sec. 206.35)

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



Identification of advertisements

(Ss. 206.44 to 206.46)

IMPORTANT: To demonstrate that your advertisements are properly identified, **you must provide a copy of each advertisement** with the report you submit to the school board. If this is not possible, you must, as a last resort, use the attestation of advertising available on the Élections Québec website. For further details, consult the "Supporting documents required for advertising material" section.

All advertisements and advertising materials must be identified in accordance with the *Act*.

TYPE OF ADVERTISING	IDENTIFICATION REQUIRED
Advertising text, object, material	Name of the authorized candidate Name of the manufacturer or printer
Newspaper advertisement	Name of the authorized candidate
Radio or television advertisement	Name of the authorized candidate At the beginning or end of the message
Social media	Name of the authorized candidate on each paid publication
Online advertisements	Name of the authorized candidate

The words "authorized" and "paid by" are not required.

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

Social media



Social networks, such as Facebook or Instagram, allow for advertising. **Each publication incurring costs** must include a statement including your name directly in the publication.

All costs associated with developing, designing, rolling out, coding or maintaining content on social media or other online platforms must be considered when calculating election expenses, based on frequency of use. Similarly, any change to a website, social media or web platform that results in costs during an election period constitutes an election expense.

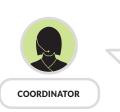
However, when publications or other activities on social media incur no charge, mentioning your name is recommended, but not mandatory.

Non-compliant identification

If an advertisement is not identified in accordance with the Act, you may:

- Add a sticker, stamp or handwritten note;
- Take any other necessary measure to correctly identify the advertisement as soon as possible.

The costs of materials used to rectify the situation (such as self-adhesive labels) must be included in the report. If the advertisement was published in a newspaper, the newspaper cannot re-run the message free of charge or publish an erratum.



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



You must still declare costs related to a misidentified advertisement distributed during the election period as election expenses in your reports. If you have made a correction to properly identify your advertisement a few days after the start of the election period, you must provide the required proof so that the election expense is not refused in its entirety, if you are eligible for a reimbursement of election expenses.

Advertising material produced by the candidate or by volunteers

You can make your own advertising material, photocopy messages for election purposes or authorize volunteers to do so. In this context:

- Volunteer work is not an election expense;
- Advertising material must be identified in accordance with the *Act* and include the words "made by [name of those who produced it (yourself, the volunteer committee, etc.)];"
- The cost of any material used to produce advertising material (wood, paint, nails, paper, etc.) is an election expense and must be included in the return of election expenses. In addition, if a photocopier or other type of device is used to produce advertising material, you must ask the owner of the device to invoice you for the usage fees at the current market price;
- If advertising material is printed by a service provider that makes its printers and photocopiers available to the public (self-service printing), this supplier must be identified as the manufacturer. As with all other advertising, proper identification is required. The provider's name will appear as the manufacturer, even if the provider does not carry out any prior control or approval of the advertising content. You must report all costs related to this advertising in your expense return.

Supporting documents required for advertising materials

All election expenses related to advertising must be supported by documents showing that the advertisement is identified in compliance with the *Act*. You must provide certain documents with the return, in addition to the invoice and proof of payment of the expense. You must also keep a copy of the advertisements.

ADVERTISING MATERIAL SUPPORTING DOCUMENTS REQUIRED

Television and radio

Proof of advertising: a letter from the media outlet, the text of the message, an audio medium (on a USB key or DVD) sent to the director general of the English school board or, as a last resort, a completed attestation DGE-5411.

Website

A printout of the home page (the page where the name of the authorized candidate appears) or, as a last resort, an attestation DGE-5411.

Newspapers

• The **full page of the newspaper** bearing the advertisement.

Posters, promotional items and other printed matter

A copy of the badge, brochure, poster or, as a last resort, an attestation for small-format advertising material **DGE-5408**. Please note that artwork and the printer's signature are required if you use this form.

Banners and superboard advertising

One or more photographs ensuring that the identification of the advertisement is compliant or, as a last resort, a completed attestation DGE-5411.

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

When material used during the election period is stolen or damaged as a result of vandalism, you may consider the replacement cost as an election expense or, under certain conditions, as an amount not included in election expenses. You will find more details on how to deal with the loss of advertising material, as well as the supporting documents required, in Directive **D-S-7**.

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

If you wish to reuse advertising material produced during a previous election, you must evaluate the current cost of producing this material with a supplier. You then need to divide the estimated amount by the number of elections in which the advertising material is used. You must enter the result obtained in your return and include the relevant supporting documents. Consult Directive **D-S-8** for more information.

Use of information and communications technology

All your advertisements must be identified in accordance with the *Act*, whether they are printed or on a website. In fact, the *Act* applies to all your advertising, regardless of the medium you choose. For more information on the legal value of documents in different media, consult the *Act to establish a legal framework for information technology* (CQLR, c. C-1.1).

3.4 Goods and services

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

Insurance

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

SUPPORTING DOCUMENTS REQUIRED

- The proof of payment for the expense;
- The insurance policy indicating the cost, the period covered and a description of the coverage;
- ► The original invoice.

Telephone

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

Installation costs

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

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

Service fees

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

EXAMPLE

A telephone was installed 10 days before the start of the election period. The billing period ran from the installation date until polling day.

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

Date of installation:		April 1
Start of the election	period:	April 10
Billing period:	April	1 to April 30
Service fees	x -	21 days
Service lees	~	30 days

Long-distance charges

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



SUPPORTING DOCUMENTS REQUIRED

- The proof of payment of the expense;
- The summary of the account and its appendices, including details of invoiced communications and other fees or credits. If a summary includes a previous account that is brought forward, you must also provide the account showing the details brought forward.

If the school board provides a cell phone to an elected official who uses it for election campaign purposes, they must request an invoice from the school board in order to be reimbursed from the election fund. They must include this expense in their return of election expenses.

Equipment rental

For this type of expense, you only need to include the cost of the rental during the election period. The election expense should be calculated as follows:



SUPPORTING DOCUMENTS REQUIRED

- The proof of payment of the expense;
- A detailed invoice showing:
 - the rental period;
 - the unit cost or the rate;
 - the total amount of the expense;
 - the description of the leased goods.

Durable goods

(Sec. 209.6)



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

When you include a durable good in your return of election expenses, you must declare the lesser of the following amounts as an election expense:

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



The estimated rental cost of a similar good is based on the lowest retail price at which such a good is offered to the public in the course of normal business in the regional market and the time it is supplied for election purposes. The difference between the amount paid and the amount declared as 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 your authorization as a candidate, you must dispose of your durable goods. You can return durable goods acquired and used during the election period to the school board or sell them at a reasonable price. In this case, you must deposit the proceeds of the sale in the election fund. You can use this sum to repay a loan. You must return any surplus in the election fund to the school board.

You will find all the relevant information about durable goods and their disposal in Directive **D-S-10**.

Interest on loans

[Sec. 206.36 (60)]

When you have taken out a loan to add to your election fund, you can consider interest on this loan as an election expense between the day the loan was contracted during an election period and the day your report is filed (no more than 90 days after polling day). If you wish to consider it as an election expense, you must:

- Enter the interest paid in the "Goods and services" column of election expenses in your return of election expenses;
- Have paid it out of your election fund before filing your return.

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



SUPPORTING DOCUMENTS REQUIRED

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

Service fees on an account opened at a financial institution

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

Paid work

For all paid work, you must include in the report a copy of the cheque and a signed, dated invoice indicating:

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

Volunteer work

(Ss. 206.18 [1] and 206.43)

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

\rightarrow Personally

Work performed **personally** is carried out by a natural person who does not need to be a qualified elector, since volunteer work is not considered a contribution.

\rightarrow Voluntarily

Work performed **voluntarily** is carried out freely and without coercion. This person would not, among other things, be subject to any penalty or reprisal from the employer or anyone else if they decided not to do the work.

→ Without consideration

Work performed **without consideration** is carried out without the person concerned receiving, directly or indirectly, any remuneration or financial or tangible benefit from you, their 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 performed by a person who is not self-employed

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

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

If their employer grants them leave during regular working hours for the specific purpose of working for a candidate, the hours or days spent doing volunteer work must be deducted from their leave bank.

If an employee works for an authorized candidate during regular work hours and earns their full salary from their employer without deductions of corresponding hours or days from their leave bank, this will not be volunteer work but rather a contribution by their employer. Such a contribution is illegal.

Volunteer work performed by a self-employed person

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

Personal expenses of an authorized candidate

(Sec. 206.37)

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In order for a personal expense to be considered an election expense, the expense must:

- Be of a personal nature for yourself or a member of your immediate family;
- Be reimbursed by cheque or other order of payment drawn on your election fund.

The characteristics of a personal expense in an electoral context are as follows:

- The expense is incurred in order to directly or indirectly promote your election;
- The expense is incurred for yourself or for a member of your immediate family (spouse or children);
- The expense is related to transportation, food, clothing, childcare, hairdressing, etc.;
- The expense does not include any advertising.



When you consider a personal expense to be an election expense, you must enter it in your return of election expenses. You must provide the invoices, other supporting documents and proofs of payment, include them with your return, and pay them using the election fund.

You are under no obligation to reimburse yourself for a personal expense, especially if you incurred or authorized election expenses that reach or almost reach the allowed limit.

You do not have to include certain personal items in your personal expenses (computer and printer, for example). However, if additional charges are made for personal services, such as home phone, cell phone or Internet service, and these charges are related to your campaign, you may consider these additional expenses to be election expenses.

3.5 Rental of premises



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

Reporting expenses

(Ss. 206.34 and 206.35)

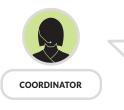
You can only include the rental cost during the election period as an election expense.

CALCULATION EXAMPLE		
Rental cost X —	Number of days during the election period (45 days)	
	Term of the lease or length of the rental	

SUPPORTING DOCUMENTS REQUIRED

- The invoice and proof of payment for the expense;
- A commercial lease or a homemade lease (a template is available on the Élections Québec website).

If you use the basement or another room of a private residence as a campaign office, you must declare the value of this room as an election expense. You must pay the amount, evaluated at the current price, to the owner of the residence. You can also consider this amount as a contribution. You can use the Élections Québec lease template **DGE-5413** in such a situation.



However, you and your team must actually use this room in the private residence for electoral purposes, and it must allow you to accommodate electors. If your campaign office is a commercial space, you need to sign a commercial lease. You cannot use the Élections Québec lease in this situation.

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

Goods and services used in a campaign office

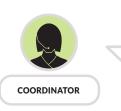
(Sec. 206.21)

All goods and services used in a campaign office must be paid for and reported in the return of election expenses. They cannot be provided free of charge. You must pay the owners of these properties at the current market price. For example, chairs, desks, computers, or telephones provided by volunteers must be evaluated and invoiced, including all goods provided. The invoice provided by these volunteers must be paid from the election fund, so that these items can be included in the report s. Volunteers may provide such property as a contribution, but not in excess of the limit set out in section 206.21 of the ASEESSC.

3.6 Travel and meals

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

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



The travel and meal expenses of any person may or may not be considered election expenses. The choice is yours. If you consider them election expenses, they must be reasonable, supported by relevant original supporting documents, paid out of the election fund and included in your return of election expenses (ss. 206.36 (3) and 206.37).

The person requesting reimbursement of such expenses (whether or not they are a volunteer) may be reimbursed on the basis of a per diem, based on a maximum amount allocated for each kilometre (which cannot exceed that established by the English school board), if you accept. This person must complete the form included in Directive **D-S-6** to report the kilometres driven each day. They must also provide original supporting documents, such as gasoline invoices or taxi vouchers, and the form in Directive **D-S-6**, if required.

Meal expenses can be reimbursed on a per diem basis, only for the advance polling day and polling day. They cannot exceed the amount set by the school board. At all other times, a person requesting reimbursement for meal expenses must provide relevant supporting documents, such as restaurant invoices and receipts.

Directive **D-S-6** explains how to process per diem allowances for transportation expenses and certain meal expenses to be reimbursed during the election period. The required supporting documents are also described. A template for transportation and meal reimbursement requests is available on the Élections Québec website.

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

Meals prepared by a volunteer

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

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



SUPPORTING DOCUMENTS REQUIRED

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

3.7 Petty cash

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

- The petty cash fund must be established with your authorization;
- You must determine the amounts deposited, which must cover needs over a limited period;
- These amounts can only be used to pay minor expenses in cash (for example, expenses of \$20 or less);
- Any amounts used to create or replenish the petty cash fund must be drawn on the election fund;
- At all times, the amount set for petty cash must be respected. The amount contained in the petty cash fund, added to the amount of paid invoices, must always correspond to the amount you have authorized.

The person in charge of managing a petty cash fund may request a reimbursement (replenishment) corresponding to the payments made. They must include the paid invoices and other necessary supporting documents with their application.

When a person cease being responsible for administering the petty cash fund, they must prepare a reconciliation statement and remit any remaining funds to you, along with all invoices and supporting documents. A petty cash statement template **DGE-5100** is available on the Élections Québec website.

SUPPORTING DOCUMENTS REQUIRED

- Paid invoices;
- Cheques or other proof of payment used to replenish the petty cash fund;
- A statement showing details of all expenses paid through petty cash.

At the end of the election period, the balance in the petty cash fund must be deposited in the election fund. The date of deposit must be indicated on the petty cash statement **DGE-5100**.

EXAMPLE

Petty cash statement of Authorized candidate: Person in charge:							
Date	No.	Supplier	Description	Amount			
	1	Fourniture PRO	Office supplies	\$19.10			
	2	Café du coin	Coffees	\$8.15			
	3	Taxi En route !	Тахі	\$18.40			
Total:				\$45.65			
Balance deposited into the election fund on:				\$54.35			
Total:				\$100.00			

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

4 Reports

4.1 Report and Return to be filed

As an authorized candidate, you must submit your Report and return of an authorized candidate **DGE-5800** to the director general of the school board. You must file them within 90 days after polling day and follow the Directive prescribed by the Chief Electoral Officer **D-S-4**.



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

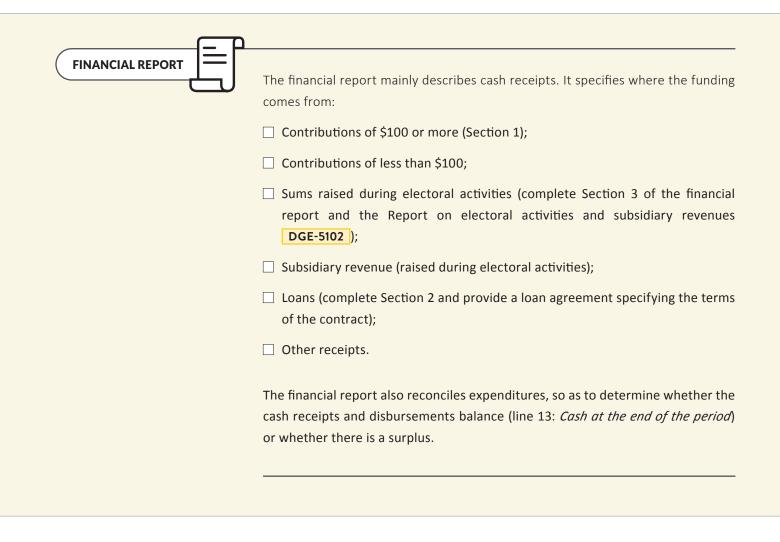
An electronic version of the <u>Report and return of an authorized candidate</u> is available on the Élections Québec website. As soon as the nominations close, you can enter contributions you have collected, other sources of funding and all expenses incurred. Access to the reports will be protected by a secure access code and a password that will be provided to you in a letter sent by the Direction du financement politique of Élections Québec.

The filed reports allow for funding to be traced, help understand where it came from and what it was used for. When you read the report and return, you should be able to trace all cash receipts and disbursements. Using the supporting documents provided, you must be able to confirm compliance with the ASEESSC.



You must submit the originals of your reports and related documents to the director general of the English school board. However, we recommend that you keep a copy of your reports and all supporting documents for your files.

4.2 Content of the financial report



IMPORTANT

You must never report a deficit.

When filing your report, if you find that the amount of your expenses exceeds your cash receipts, you absolutely must resolve the situation using additional contributions or a loan agreement.

4.3 Content of the return of election expenses

The return of election expenses shows, in detail, all expenses incurred for the election. The amounts attributed to election expenses are distributed among the various expense categories. The return also includes expenses paid out of your election fund but not included in election expenses.

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

The return of election expenses must also account for contested claims among those received no later than the 60th day after polling day.

Finally, it includes a declaration allowing you to confirm that the information in the reports is true, accurate and complete, as well as the list of canvassers **DGE-5806**. Both documents must be signed.

Additional financial report

(Ss. 206.56, 209 and 209.3)

You must submit an additional financial report to the director general of the English school board if, after filing the first report, you find yourself in one of the following situations:

 You still have debts that you have not paid in full and that you incurred during your authorization (the election fund must remain open as long as debts remain unpaid);

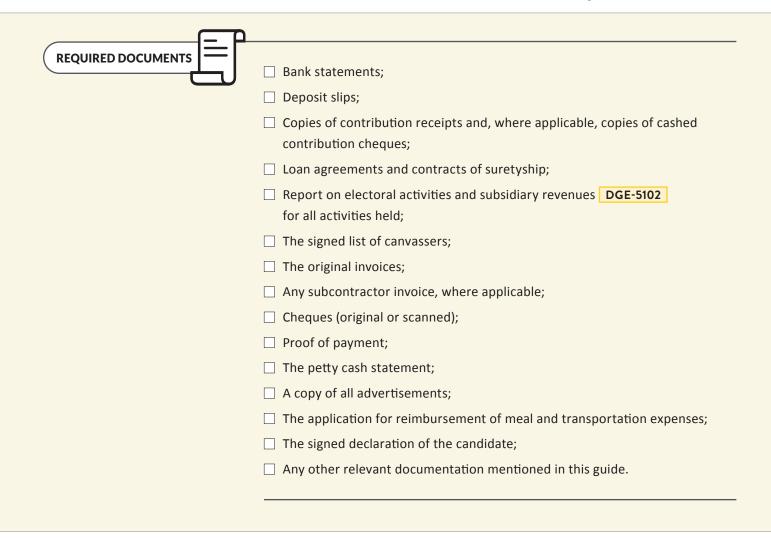


- or
- You hold amounts or goods in the election fund after paying all debts and amounts due. In this case, you must forward the amounts or goods to the director general of the school board, who will deposit them in the general fund of the school board.

If you find yourself in one of these situations, the director general of the school board will send you the necessary documents to file an additional financial report **DGE-5803**. This report must prove that you have repaid all your debts or disposed of any amounts or goods remaining in the election fund by December 31 of the year after polling day. The deadline to file such a report is April 1 of the following year.

For this report to be acceptable, you must print it and sign the "Declaration of Authorized Candidate" section. You must also enclose all supporting documents.

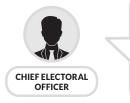
4.5 Documents to include with reports



4.6 Correcting a report

(Sec. 209.31)

Up until the date set for filing your reports, if you note an error in your reports, you can correct it directly with the director general of the school board.



After this date, you must obtain permission from the Chief Electoral Officer to correct the error, by demonstrating that it was committed inadvertently. To do so, you must use the correction request template available on the Élections Québec website.

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

4.7 Report accessibility and publication

(Ss. 209.8 and 282)

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

The director general of the English school board shall keep the originals of reports and documents for five years. After this period, they can, on request, give you your invoices and other supporting documents. If you do not ask for them, the director general may destroy them.

Penal provisions and other sanctions

The ASEESSC includes various penal provisions under which legal action may be taken.

5.1 Main offences and penalties

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An offence is likely to be committed any time a person fails to comply with a section of the *Act*. Here is a summary of the main offences and penalties provided for in the ASEESSC.

- Failure to file a report or return within the prescribed time frame makes the candidate liable to a \$50 fine for every day for which you are late (sec. 221.2). This delay has consequences for the authorized candidate, whether they are elected or not, since it renders them ineligible to run in subsequent elections until the report has been filed (sec. 21.1). In the case of the elected candidate, they also lose the right to attend the sittings of the board of directors as a member until the report has been filed, from the 10th day after the expiry of the prescribed time (sec. 209.27).
- To maintain their right to attend the sittings of the board as a member, the elected candidate must also have paid all debts arising from their election expenses and filed a financial report establishing that they have done so (sec. 209.33)

- An authorized candidate is guilty of an offence and is liable to a fine of \$5,000 to \$20,000 when they (ss. 219.2 and 221.1.0.1):
 - Do not comply with the election expense limit;
 - File a falsified report or make a false declaration;
 - Submit a false or falsified invoice, supporting document or receipt;
 - Allow an election expense to be incurred and paid otherwise than is allowable under the Act;
 - Discharge a claim otherwise than is allowable under section 206.55.
- The following persons are guilty of an offence (sec. 219.8):
 - Every person who makes a contribution to an authorized candidate and is not a qualified elector, and any person whose contribution exceeds the prescribed maximum;
 - Every person who, by using threats or coercion or by promising compensation, consideration or a reimbursement, incites an elector to make a contribution;
 - Every voter who falsely declares that a contribution is being made out of the elector's own property, voluntarily, without compensation and for no consideration, and that he or she has neither been nor will be reimbursed in any way.
 - The candidate or the person designated by them to solicit or collect contributions who collects a contribution in violation of the *Act*, in particular by collecting a contribution that is not made by an elector themselves, voluntarily, out of their own property and without consideration, or that causes them to exceed the maximum amount provided for a contribution.

According to section 221.1.1, this person is liable to a fine of:

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

Some of these offences also constitute a corrupt electoral practice (ss. 221.1.1 [2] and 223.1). A natural person who has been found guilty of an offence that is a corrupt electoral practice is disqualified, for a five-year period, from participating in work of a partisan political nature, voting, running for office, or holding office as an election officer (ss. 12, 28.1, 35 and 223.2).

In accordance with section 223.5, any information relating to any penal proceedings instituted by the Chief Electoral Officer and any convictions related to the offences listed in sections 219.8 (2) to 219.8 (4) of the ASEESSC will be forwarded to the Autorité des marchés publics for appropriate treatment under the *Act respecting contracting by public bodies* (CQLR, c. C-65.1).

You must therefore be vigilant and take the necessary measures to ensure that you comply with the *Act*. In particular, we recommend you read sections 21.1, 21.2, 209.27, 209.28, 209.33, 209.36, 213, 219 and 219.2 to 223.4 of the ASEESSC.



If in doubt, do not hesitate to contact the director general of your English school board or a political financing coordinator.

5.2 Complaints and powers of inquiry

(Sec. 30.4)

By virtue of the powers conferred upon them, the Chief Electoral Officer may investigate, on their own initiative or following a complaint, various matters including the legality of a candidate's expenses, loans and contributions. Anyone wishing to submit a complaint is invited to use the form available on the Élections Québec website at https://www.electionsquebec.qc.ca/en/contact-us/.

Any information received is kept safe and strictly confidential. It may also be processed anonymously on request.