The background of the cover features a stylized illustration. On the right side, there is a large, yellow, diamond-shaped school crossing sign with a black border. To the left of the sign, a group of children in various poses are walking towards the right. The children are rendered in shades of orange and yellow, blending with the background. The overall color scheme is warm, dominated by orange and yellow tones.

SCHOOL ELECTIONS

Guide for the
authorized candidate





Authorized Candidate The essential of duties and responsibilities

You have to open a special bank account for your campaign

☐

- Otherwise, your election expenses will not be reimbursed (Directive D-S-1 of the Guide of the authorized candidate)
- Important:** The opening of an account is not obligatory if the funds come exclusively from the candidate up to maximum of \$1,000.

Solicit and receive contributions and/or contract a loan (constitution of the election fund)

- only an elector of the school board can contribute. Maximum: \$300 per calendar year;
- The authorized candidate may contribute to his campaign, for his own benefit, an additional amount; the total of which may not exceed \$ 700;
- contribution by an elector = You have to issue a contribution receipt;
- you may appoint canvassers (Directive D-S-3 of the Guide of the authorized candidate).

☐

Incur and authorize election expenses yourself

Expenses incurred and used during the election period: from the 44th before polling day until polls close on polling day

Respect the election expenses limit

This limit will be provided to you by the director general of your school board

Pay election expenses from your election fund (bank account)

- expenses paid in full before filing your report and return;
- keep all vouchers;
- if necessary, complete:
 - Schedule I Loan document
 - Schedule II Attestation of the publicity
 - Schedule III Lease
 - Schedule IV Petty cash statement
 - Schedule VII Application for reimbursement of transportation or meal expenses
 - Schedule VIII Report of electoral activities

☐☐☐☐☐☐☐☐

Mandatory identification of publicity

- publicity in a newspaper, statement: «authorized by name of the authorized candidate»;
- folder, poster, coroplast billboard, statement: «name of the printer or manufacturer» and «authorized by name of the authorized candidate»;
- radio, television, Internet, Web, statement: «authorized by name of the authorized candidate»;
- folder, poster, coroplast billboard produced by volunteers, statement: «authorized by name of the authorized candidate and name of the volunteer or of the committee or organization that printed or manufactured them.»

☐☐☐☐

File the Report and return of an authorized candidate

Latest 90 days after polling day

- Together with the originals of the following vouchers:
 - invoices, cheques, contribution receipts, copy of publicity, etc.
 - Complete the “Candidate’s attestation” form (Schedule IX).

☐

Sanctions, administrative and electoral penalties (see your guide)

For more information, contact the director general of your school board or the Department of political party financing at the office of the Chief Electoral Officer at the following number 418 646-8754 (Québec City region) or 1-866-225-4087 (toll free). You can also join us by E-mail at the following address: financement-scolaire@dgeq.qc.ca.

SCHOOL ELECTIONS

Guide for the
authorized candidate

The interpretations expressed in this guide do not take precedence or override the official text of the Electoral Act and are not intended to replace the official text of the Act. When one wishes to interpret or apply the Act respecting school elections, he shall refer to the text published by the Québec Official Publisher (Éditeur officiel du Québec), which can be found at the following address: **www.publicationsduquebec.gouv.qc.ca**

TABLE OF CONTENTS

1. INTRODUCTION.....	1
2. ROLE AND RESPONSIBILITIES.....	2
2.1 ROLE.....	2
2.2 SUMMARY OF MAIN RESPONSIBILITIES	3
2.3 KEY DATES FOR A GENERAL ELECTION.....	4
3. FINANCIAL REPORT (RECEIPTS).....	5
3.1 GENERAL INFORMATION.....	5
3.2 ELECTION FUND	5
3.3 CONTRIBUTIONS	5
3.4 ELECTORAL ACTIVITIES.....	9
3.5 LOANS AND SURETIES.....	13
3.6 REIMBURSEMENT OF ELECTION EXPENSES.....	15
4. RETURN OF ELECTION EXPENSES (DISBURSEMENTS).....	16
4.1 GENERAL INFORMATION.....	16
4.2 ELECTION EXPENSES.....	16
4.3 ADVERTISING	23
4.4 GOODS AND SERVICES	27
4.5 RENTAL OF PREMISES.....	32
4.6 TRAVEL AND MEALS.....	32
4.7 PETTY CASH	33
5. REPORTS AND RETURNS.....	35
5.1 REPORT AND RETURN TO BE FILED.....	35
5.2 CONTENT OF THE "FINANCIAL REPORT"	35
5.3 CONTENT OF THE "RETURN OF ELECTION EXPENSES"	36
5.4 REQUEST TO CORRECT A REPORT	36
5.5 ACCESSIBILITY AND PUBLICATION OF A REPORT	36
5.6 APPLICATION FOR INQUIRY	37
5.7 ADDITIONAL FINANCIAL REPORT	37
5.8 APPLICATION TO WITHDRAW AN AUTHORIZATION.....	37
5.9 DOCUMENTS TO INCLUDE WITH REPORTS	37
6. PENAL PROVISIONS AND OTHER SANCTIONS	39
7. SCHEDULES	41
8. DIRECTIVES	51

1. INTRODUCTION

An election period is approaching and you have been authorized as a candidate or elector who would like to run in the election. In this capacity, you are required to comply with the rules governing financing and the control of election expenses that are outlined in Chapter XI of the *Act respecting school elections* (ASE).

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

The present guide is aimed at helping authorized candidates understand and comply with the provisions of the ASE that are applicable regarding the financing and control of election expenses. The guide is available on the chief electoral officer's Website at www.electionsquebec.qc.ca.

Moreover, this guide takes into account legislative amendments made by the Québec National Assembly concerning political financing since the general school elections of November 4, 2007. In addition, it should be noted that, under *Bill n°88: An Act to amend the Education Act and other legislative provisions*, passed on October 29, 2008, a school board chair is henceforth elected by all of the electors of the school board in question. In terms of political financing, this will have an impact, especially on the election spending limits of the chair, which will be higher than the limit for a commissioner position. This aspect will be covered in more detail in Section 4.2 of this guide.

The interpretations expressed in this guide do not have precedence over the provisions of the Act and are not intended to replace the official text of the legislation. As far as the interpretation or application of the ASE is concerned, please refer to the text published by the *Éditeur officiel du Québec*, available at the following address: www.publicationsduquebec.gouv.qc.ca. References to the provisions of the Act, where applicable, are indicated in parentheses.

All questions on how the provisions of Chapter XI of the ASE apply to an authorized candidate can be addressed to the director general of your school board or to a political financing coordinator at the office of the chief electoral officer:

*Direction du financement des partis
politiques
Édifice René-Lévesque
3460, rue de la Pérade
Québec (Québec) G1X 3Y5*

*Telephone:
418 646-8754 (Quebec City region)
1 866 225-4087 (toll free)
Fax: 418 644-9993
E-mail: financement-scolaire@dgeg.qc.ca
Website: www.electionsquebec.qc.ca*

2. ROLE AND RESPONSIBILITIES

Any candidate who wishes to solicit or receive contributions, incur expenses for an election campaign, even if minimal, or contract loans must hold an authorization from the chief electoral officer granted as per section III of Chapter XI of the ASE. An application for authorization can be obtained before filing nomination papers, when filing nomination papers or subsequently.

When an elector is committed to running as candidate at a general election, he can apply for authorization from the returning officer of the school board, as of January 1 of the year when the election is to be held. For a by-election, he can do so as of the day when the seat becomes vacant.

During an election period, the candidate can request an authorization using his nomination form or, until the end of the election period, from the returning officer of the school board.

Financing and Expenses of an Authorized Candidate of a Recognized Ticket

The *Act respecting school elections* states that candidates with a common interest can join forces on a ticket recognized by the returning officer of the school board. The ticket, through its leader, must be committed to submitting to the returning officer, within the prescribed deadline, a written application for recognition.

However, the ticket recognized by the returning officer can, like an elector or a candidate, hold an authorization that enables it to solicit and receive contributions, incur expenses and contract loans.

Authorized candidates who are members of the same team can, nevertheless, under certain conditions, designate the same person to solicit and receive contributions and incur common expenses related to their election. For more information on this subject, contact the chief electoral officer using the telephone number mentioned in the introduction to this guide.

2.1 Role

A contribution can only be solicited by the authorized candidate personally or through persons that he designates in writing. (sec. 206.22)

No person other than an authorized candidate may incur or authorize election expenses during an election period or outside an election period. (sec.206.28)

2.2 Summary of Main Responsibilities

Manage the Election Fund

- open, in a financial institution with a Québec office, an account with a provision for a monthly statement and a clearing of duplex cheques, and make sure to receive duplex cheques (original or scanned) upon opening the account. Opening such an account is not required when the monies in the election fund come exclusively from an authorized candidate's own contributions, up to a maximum of \$1,000. In this case, election expenses must not exceed \$1,000;
- appoint, if need be, in writing, canvassers authorized to collect and keep an up-to-date list of contributions;
- solicit, collect, and deposit contributions;
- ensure that a contribution receipt is issued to each contributor for each contribution and that the contributor signs the "Declaration signed by the elector" box;
- ensure that contributions received are legal;
- reconcile contribution receipts;
- deposit amounts raised and ancillary 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 for the period covered by a financial report. Any amount exceeding 3% must be transferred to the director general of the school board;
- contract loans and account for them in writing (schedule1);
- pay interest on loans at least once a year;
- deposit any other revenue in the election fund account; and
- settle accounts and invoices received, by means of a cheque drawn on the election fund.

Incur or Authorize Expenses

- authorize all election expenses and other expenses;
- ensure that the maximum permitted spending limit for election expenses is respected; and
- ensure, during an election period, that every advertisement is identified in accordance with the regulatory provisions of the Act.

Pay Expenses

- settle all expenses by means of a cheque drawn on the election fund;
- pay suppliers the current market price, not a "friend's price";
- ensure the conformity of invoices;
- comply with legislative provisions regarding expenses incurred but not claimed and contested claims;

- pay all uncontested expenses before filing your report and return;
- manage petty cash; and
- reimburse your personal expenses, if any, from the election fund.

File the Report and Return of an Authorized Candidate

- respect deadlines;
- include a copy of each of the contribution receipts used and submit to the director general of the school board.
 - include all original vouchers and other supporting documents;
 - include any deed of loan;
 - include an example of each form of advertising;
 - dispose of sums and goods remaining in the election fund;
 - sign and date all reports; and
 - if necessary, file the additional financial report.

The chief electoral officer's Website contains an electronic version of the report and return of an authorized candidate.

2.3 Key Dates for a General Election

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

3. FINANCIAL REPORT (RECEIPTS)

3.1 General Information

(sec. 209 & 209.4)

As an authorized candidate, you must file, within 90 days after polling day, a financial report to the director general of your school board.

The financial report must be provided on the form prescribed by the chief electoral officer (DGE-5800) and be accompanied by a copy of each of the receipts issued for contributions received during the period covered by the report, deposit slips, bank statements, proof that your account has been closed and deeds of loans or of sureties. This report must be filed at the same time as the return of election expenses (sec. 209.4).

The Website of the chief electoral officer contains an electronic version of the returns that have to be filed. As soon as the period for filing nomination papers ends, you can enter your contributions and other sources of financing as well as all your expenses. Access to these reports will be protected by a password to be provided by the chief electoral officer.

3.2 Election Fund

(sec. 206.39 & 206.40)

Only amounts raised in accordance with the ASE can be paid into an election fund. These amounts must be deposited in an account to be opened in a Quebec branch of a financial institution. Any disbursement for an election expense must be made from this fund. Management directive D-S-1 of this guide contains information required to open an account. The election fund of an authorized candidate comes mainly from contributions received from electors, loans, and amounts raised and ancillary revenue generated during electoral activities.

Opening such an account is not required when the monies in the election fund come exclusively from an authorized candidate's own contributions (maximum of \$1,000 in contributions). In this case, election expenses must not exceed \$1,000.

3.3 Contributions


(sec. 206.17)

Definition

Contributions include monetary donations to an authorized candidate, services rendered to the candidate (with the exception of volunteer work, see section 4.4 of the guide) and goods provided to him free of charge, for electoral purposes (sec. 206.17(1) and (2)).

Any money, goods or services provided by the candidate himself for the purposes of his election are also considered to be a contribution, with the exception of transportation expenses and other personal expenses, provided

they are not reimbursed to him and do not include the cost of any form of publicity (sec. 206.17(3) and 206.37).

 Only an elector of the school board can make a contribution in favour of a candidate who holds an authorization for this school board. Every contribution must be made by the elector himself and out of his own property, voluntarily, without compensation and for no consideration, and may not be reimbursed in any way (sec. 12, 206.19 & 206.20).


An elector of the school board is any person who, on polling day, is 18 years old, is a Canadian citizen, is domiciled on the territory of the school board and, for at least six months, in Québec, is neither under curatorship nor disqualified from voting under section 223.2 of the Act respecting school elections, of the Referendum Act (chapter C-64.1), of section 53 of the Act respecting elections and referendums in municipalities or under section 568 of the Election Act (i.e., a person convicted of a corrupt election practice).

Contributions can be made only to the candidate or to people that he has designated in writing (canvassers). They must be deposited in the account opened as the election fund (sec. 206.25).

Contributions can be solicited and collected from the day the candidate has a valid authorization for the school board until the day his report and return are filed. Once authorized to do so, the candidate can solicit and collect contributions for the sole purpose of paying debts arising from his election expenses. If there are still sums of money and goods held by the authorized candidate in his election fund on December 31st of the year following the year in which the election was held, he must remit them to the director general of the school board who will deposit them in the general fund of the school board (sec. 209.6).

Exceptionally, if a surplus originates from the candidate's personal contribution, a reimbursement of the candidate is permitted. However, the initial contribution receipt has to be cancelled and a new one issued.

Maximum Contribution Allowed Pursuant to the Act (sec. 206.21)

 The maximum in money and in goods and services may not exceed, during the same fiscal year (calendar year), for the same elector, the sum of \$300 to each of the authorized candidates.

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

Contribution of \$100 or More (sec. 206.23)

Every cash contribution of \$100 or more shall be made by cheque or other order of payment (automatic withdrawal) signed by the elector and drawn on the elector's personal account in a financial institution having an office in Québec. The cheque or order of payment must be made to the order of the authorized candidate. In this regard, it is strongly recommended that a copy of contribution cheques be conserved and remitted along with other supporting documents accompanying the authorized candidate's report and return. Moreover, it is clear that a contribution of \$100 or more cannot be made in cash, by postal money order or bank draft. These contributions must be accounted for and paid into the election fund.

The financial report (section 5 of the guide) must set out the number of contributors and the total amount of contributions of \$100 or more collected during the fiscal year. In addition, the report must be accompanied by a list in alphabetical order showing, for every elector, the person's name and address, the number and date of the receipt, if any, and the amount contributed.

Contribution of Less Than \$100

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

Contribution in Goods and Services (sec. 206.17)

A good or service (except volunteer work, section 4.4 of the guide) provided free of charge to an authorized candidate is a contribution, and this amount shall be reported in the financial report. Like any other contribution, a contribution in goods or services must be solicited or collected under the authority of the candidate or any other person designated by the candidate (canvassers). Only an elector of the school board can make a contribution in goods and services.

An invoice describing the good or the service and confirming the value must be filed by the elector and a contribution receipt issued. If this good or service is furnished by a merchant dealing in similar goods or services, it shall be assessed at the lowest price at which he offers such goods or services to the public at the time they are furnished. In other cases, it shall be assessed at the lowest retail price at which it is offered to the public in the ordinary course of business, according to the market conditions prevailing in the area at the time.

3% of Contribution Revenue

(Sec. 206.26.1)

Contributions made during the period covered by a financial report are necessary in order to be able to collect activity revenue, where applicable. The latter does not require the mandatory issuing of a contribution receipt. Activity revenue is limited to a maximum of **3%** of the total amount of contributions collected by an authorized candidate during this period.

Section 3.4 (“Electoral Activities”) provides more details on activity revenue limits.

Illegal Contribution

(sec. 206.26)

Any contribution made contrary to the provisions of the Act (i.e. a contribution from a company, a contribution exceeding the maximum allowable under Section 206.21 of the *Act respecting school elections*, a contribution from a person who is not an elector, etc.) shall be returned to the contributor no later than 30 days after the fact is known.

When the person cannot be found or has been convicted of contravening section 206.19 to 206.21 or 206.23, the amount of the contribution is remitted to the director general of the school board who deposits it into the general fund of the school board.

However, a contribution made contrary to the provisions of the Act need not be remitted to the contributor if five years have elapsed since the contribution was made.

Canvassers

(sec. 206.22)

As the authorized candidate, you are responsible at all times for contributions that are solicited and collected or obtained. You may, however, designate persons in writing (canvassers) 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 of their attestation. Any canvasser must, upon request, provide this certificate, a model of which is shown in Schedule I of management directive D-S-3. Also, you must file with your report and return an up-to-date list of the persons authorized to solicit contributions (see Schedule II of Directive D-S-3).

Contribution Receipt

(sec. 206.22 & 206.24)

For every contribution, regardless of the amount, without however exceeding the maximum permitted under the Act, the authorized candidate or canvasser must issue a receipt to the contributor. When a contribution is received by mail or otherwise, through no direct solicitation, a receipt has to be issued latest 30 days after it is deposited. You will be provided contribution receipts prescribed by the chief electoral officer for this purpose. Management directive D-S-9 shows how to control contribution receipts. Also, it is essential to bear in mind the contribution limit allowable under the Act.

When a contribution receipt is issued, the authorized candidate or designated canvasser must ensure that the “Declaration signed by the elector” box is completed and signed by the contributor. In addition, on every receipt, **you are required to add the name of the employer** of the contributor, at the time the contribution is made. You must also complete this space, even when the contributor is not employed (e.g.: student, unemployed, retired, etc.).

A provisional receipt of contribution is available on the Website of the chief electoral officer, mainly for purposes of obtaining the declaration of the elector. This receipt, signed by the contributor, must be included with the copy of the official receipt.

Please note that authorized candidates with self-financing campaigns must issue a contribution receipt to themselves both as canvassers and electors having made a contribution.

3.4 Electoral Activities

Definition

(sec. 206.27 & 209.1)

An electoral activity is an activity (lunch, golf tournament, cocktail, etc.) that is organized to raise funds for the benefit of the election campaign of an authorized candidate by the sale of tickets. As an authorized candidate, you are responsible for all revenue collected during this occasion. The sums must be accounted for, deposited into the election fund, and set out in the financial report. You must also complete the form in schedule VIII of this guide for each activity and include the completed form as a supporting document with your return and report.

Amounts Raised


(Sec. 206.18(6) & 206.36(4))

The ASE outlines the circumstances under which entrance fees collected during electoral activities can be accepted without issuing a contribution receipt. Be advised that the total sums collected (activity revenue) without a receipt may not

exceed 3% of the total contributions collected during the period covered by a financial report. Here is how these amounts are dealt with depending on whether the entrance fee per day is \$60 or less or over \$60:

If the entrance fee is less than \$60: two possible options	
You can consider the entrance fee as a contribution.	You can consider the entrance fee as <u>not being</u> a contribution.
<p>Application conditions:</p> <ul style="list-style-type: none"> - this choice must be applied uniformly to all participants; - a contribution receipt must be issued for the amount of the entrance fee; - payment must be made by a person who is a qualified elector and it must be considered in the yearly maximum paid by this elector. 	<p>Application conditions:</p> <ul style="list-style-type: none"> - this choice must be applied uniformly to all participants; - no contribution receipt must be issued, except as mentioned*; - the disbursement can be made by any person (natural or legal), whether a qualified elector or not, on the basis of one admission per person*; - limited to 3% of total contributions collected during the period covered by the report.

* 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 and a contribution receipt must be issued.

 As you know, financing activities are the exclusive responsibility of the authorized candidate. In this regard, if the entrance fee to an electoral activity or rally is \$60 or less, and you choose to consider this fee as activity revenue without issuing a contribution receipt, you must put in place the controls required to prove to the chief electoral officer, at the latter's request, that this provision of the ASE has been properly applied.

The authorized candidate may therefore establish, for control purposes, a list of names and addresses of persons having paid an entrance fee.

More specifically, for every person having purchased more than one entrance ticket, you must ensure that

- the person is a qualified elector (sec. 206.19);
- the payment method complies with section 206.23;
- a contribution receipt is issued for the amount exceeding the prescribed limit for the first admission (sec. 206.22);

- the receipt is signed by the contributor (sec. 206.22); and
- the contribution limit for the elector in question is respected (sec. 206.21).

In accordance with section 206.26.1 of the ASE, any revenue from non-compliant financing must be returned to the director general of the school board.

Moreover, if you have decided not to consider the entrance fee as a contribution, remember that the total amount of activity revenue collected must not exceed 3% of the total contributions collected during the period covered by the financial report.

The amount exceeding this percentage must, within 30 days of the report's filing, be remitted to the director general of the school board by the authorized candidate (sec. 206.26.1).

Example:

An authorized candidate collected, for the fiscal year ending on December 31, 20XX, contributions totalling \$5,000. 3% of this amount is \$150.

The activity revenues, including the entrance fee which is not considered a contribution, for this same fiscal year, totalled \$500. The authorized candidate will have to remit \$350 to the director general of the school board in the 30 days following the filing of the financial report for the fiscal year ended on December 31, 20XX.

Contributions of \$100 and over	\$4,500
Contributions of less than \$100	\$500
	<hr/>
Total contributions collected (with receipts)	\$5,000
	<hr/>
Maximum revenues that can be collected without a contribution receipt during electoral activities	X 3%
	<hr/>
Maximum amount that can be collected without a receipt:	\$150
	<hr/>
Sums collected without a receipt at political activities during the year	\$500
	<hr/>
Maximum amount that can be collected without a receipt:	\$150
	<hr/>
Amount to be returned to the director general of the school board	\$350
	<hr/>

If the entrance fee is higher than \$60: only one option possible
You have to consider the entrance fee to this activity as a contribution
<p style="text-align: center;">Application conditions:</p> <ul style="list-style-type: none"> - a contribution receipt must be issued for the amount of the entrance fee; - the receipt must be signed by the contributor; and - payment must be made by a person who is a qualified elector and it must be considered in the yearly maximum paid by this elector.

Please file a report for each activity held or ensure that the person in charge of the activity prepares such a report and submits it to you together with the sums of money in his possession. A model activity report is presented in schedule VIII. You must include this activity report with your return and report.

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

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

Ancillary Revenue

(sec. 206.18(6.1) & 209.1(3.1))

Ancillary revenue may only be collected during an electoral activity. No contribution receipt need be issued for this type of revenue, which may include revenue from a coat check or the sale of non-alcoholic beverages, etc.

Such revenue must be reasonable, i.e. relatively minor and non recurring, and be in proportion to the number of participants in the electoral activities. The financial report must take the total ancillary revenue collected into account, and a breakdown of this revenue and the nature, place and date of the activity or rally must be provided with the activity report accompanying the financial report (schedule VIII).

The Chief Electoral Officer will evaluate the reasonable nature of all ancillary revenue collected by an authorized candidate. Any unjustified revenue that is in breach of the aforementioned conditions will be considered an illegal contribution and must be returned to the director general of the school board, pursuant to Section 206.26 of the *Act respecting school elections*.

For any question concerning this type of revenue, please contact a political financing coordinator from DGE.


3.5 Loans and Sureties

(sec. 206.18(4) & 206.28 to 206.30)

As an authorized candidate, you are the only person authorized to contract a loan from an elector, from the school board, or from a financial institution. Furthermore, only an elector can stand surety for a loan. Both the deed of loan and the contract of suretyship shall set out the name and address of the elector and the amount which he has loaned or for which he becomes surety. The outstanding principal of any loan granted by an elector, and the sum for which the elector remains surety in connection with loans contracted shall not exceed \$10,000. Since an authorized candidate is a qualified elector, he can lend money that will be deposited in his election fund.

Pay special attention to suretyship contracts, because in financial institutions, suretyships consist of joint sureties, unless otherwise indicated. Hence, when electors wish to stand surety for such a loan, they must make sure that the loan agreement stipulates that its suretyship applies up to a maximum of \$10,000.

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

 All loans shall be contracted at the going market rate of interest and shall be evidenced in writing. The deed of loan must indicate the name and address of the lender, the date, the amount, the duration, and the interest rate of the loan, as well as the terms and conditions of repayment of the principal and payment of interest. A model deed of loan is presented in schedule I. A signed deed of loan and the payment of all interest owing are required, even if the authorized candidate himself provided a loan for the campaign.
--

Line of Credit

A line of credit can be negotiated to pay all or part of your expenses on the date the financial report is filed. The amount due on this line of credit should be included as a loan. If this line of credit is required to cover outstanding cheques 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 submit your report. Thus, all your claims (invoices) will be considered paid, as required under the Act.

Going Market Rate of Interest

(sec. 206.18(4))

The going market rate of interest for a loan or a line of credit is the interest rate established by a financial institution in its normal course of business at the time the loan or line of credit is granted. This rate takes into account the

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 the public for a loan of the same amount, for the same payment guarantees.

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

Loan Reimbursement (Sec. 206.32)


A loan may only be reimbursed with electors' contributions in accordance with the maximum allowable under Section 206.21 of the *Act respecting school elections*, with electoral activity revenue, or with repayments from the school board.

This rule applies even with regards to a loan originating with the authorized candidate.

Paying Interest (sec. 206.31)

The authorized candidate must pay interest due on loans contracted at least yearly.

Deadline for Reimbursement (sec. 21.2, 206.32, 206.56, 209.28 & 209.33)

 December 31 of the year following the year of the election is the deadline for reimbursement of any loans. If the loan is reimbursed after this date, the candidate will be ineligible to run again for four years from the date of default, whether he is elected or not.
--

However, the ineligibility of an elected candidate ceases on the day of filing of the financial report confirming payment of all his debts, if it is done before the four-year period. This does not apply to a non-elected candidate.

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

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

3.6 Reimbursement of Election Expenses (sec. 207 & 208)

After having received and verified the reports of an authorized candidate, the director general of the school board will reimburse the authorized candidate from the school board's general fund, if the candidate

- was elected; or
- obtained at least 15% of the votes cast at the election for the office concerned.

No reimbursement shall be made to an authorized candidate until he has filed the reports and the director general of the school board has verified them.

The amount of the reimbursement shall be fixed in accordance with the rules determined by government regulation.

The eligible candidate is entitled to a reimbursement of part of his election expenses in the amount of 75% of the first \$500 plus 50% of additional election expenses; however, the amount of the reimbursement shall not exceed the total amount of the debts arising from the election expenses of the candidate and the amount of his personal contribution.

4. RETURN OF ELECTION EXPENSES (DISBURSEMENTS)

4.1 General Information

(sec. 209 to 209.26)

All expenses, whether election expenses or otherwise, must be paid by a cheque drawn on the election fund. The original or scanned (front and back) copy of the cleared cheque is required since a cheque constitutes proof of payment of an expense. You must also keep the original invoices for all expenses (including taxes) and include them with the return of election expenses.

As an authorized candidate, you must, in the days after polling day, submit to the director general of the school board a return of all election expenses and other expenses related to your election. The return of election expenses must show details regarding election expenses. It should be filed at the same time as the financial report using form (DGE-5800), "Report and return of an authorized candidate" as prescribed by the Chief Electoral Officer.

The return must also be accompanied by a candidate attestation. The purpose of the attestation is to ensure that a candidate has complied with all political financing and election expenses rules (see schedule IX).


The Website of the chief electoral officer contains an electronic version of the report and return that have to be filed, along with the attestation from the authorized candidate.

As soon as the period for filing nomination papers ends, you can enter your contributions and other sources of financing as well as all your expenses. Access to these reports shall be protected by a password to be provided by the chief electoral officer.

4.2 Election Expenses

Definition

(sec. 206.34)

 An election expense is the cost of all 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 courses of action adopted or opposed by a candidate; and
- approve or disapprove of any act done or proposed by a candidate.

Personal Expenses

(sec. 206.36, 206.37 & 206.43)

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


1. The cost of any good or service used outside the election period;
2. Volunteer work (see section 4.4 of this guide);
3. The cost of publishing in a newspaper, periodical or other printed article, editorial, news, interviews, reports or letters to the editor. However, the following conditions shall be 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;
 - it is not a newspaper, periodical or other publication instituted for the purpose of the election; and
 - the circulation and frequency of publication are as what obtains outside the election period.
4. The cost of broadcast by a radio or TV station of a program of public affairs, news or commentary. However, such broadcasts should be made in the same manner and under the same rules as outside the election period, without payment, reward or promise of payment or reward.
5. Transportation costs for a person other the authorized candidates, which are paid from his personal property and for which he is not reimbursed.
6. The cost of food and drinks served during an electoral activity when this cost is included in the entrance fee paid by the participant.
7. Reasonable expenses assumed by the authorized candidate for his travel or personal expenses (section 4.4 of the guide) that are not reimbursed and that do not include the cost of any publicity.
8. Interest incurred between the start of the election period and the 90th day after polling day, on any loan legally granted to an authorized candidate for election expenses, unless the authorized candidate paid this interest and declared them as election expenses in his return of election expenses.
9. Expenses incurred to hold meetings, of which the total for the entire election period does not exceed \$200, including the rental of the meeting room and the invitation of participants, as long as these meetings are not organized directly or indirectly on behalf of an authorized candidate.

For other information concerning the organization and holding of public meetings during an election period by non-partisan organizations, see management directive D-S-11.

10. Advertising expenses incurred by a private intervenor whose total for the entire election period does not exceed \$300.

Election Period

(sec. 111 & 206.1)


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

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

Election Expense Limit

(sec. 206.47)

Election expenses by an authorized candidate (for the position of chair or another commissioner position) must be limited during an election period to the following amount:

-  1. For a candidate running for the **position of chair**, \$3,780 plus \$0.30 per person registered on the list of electors for the school board, to which is added, where applicable, a supplement of:
- a) \$0.10 per person registered on the list when the density of electors per square kilometre is greater than 1, but less than or equal to 10; (see list of school boards below)
 - b) \$0.20 per person registered on the list when the density of electors per square kilometre is greater than 0.45, but less than or equal to 1; (see list of school boards below)
 - c) \$0.35 per person registered on the list when the density of electors per square kilometre is less than or equal to 0.45; (see list of school boards below)

List of school boards entitled to a supplement:

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

- Commission scolaire de la Moyenne-Côte-Nord
- Commission scolaire des Îles
- Commission scolaire Sir-Wilfrid-Laurier

- Commission scolaire de l'Énergie
- Commission scolaire de la Baie-James
- Commission scolaire du Lac-Abitibi
- Commission scolaire des Hauts-Bois-de-l'Outaouais
- Commission scolaire New Frontiers
- Commission scolaire Harricana
- Commission scolaire du Fleuve-et-des-Lacs
- Commission scolaire Riverside
- Commission scolaire de la Riveraine
- Commission scolaire René-Lévesque
- Commission scolaire au Coeur-des-Vallées
- Commission scolaire des Appalaches
- Commission scolaire du Pays-des-Bleuets
- Commission scolaire des Monts-et-Marées
- Commission scolaire de Charlevoix
- Commission scolaire de l'Or-et-des-Bois
- Commission scolaire des Chic-Chocs

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

- Commission scolaire du Lac-Témiscamingue
- Commission scolaire Eastern Townships

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

- Commission scolaire Central Québec
- Commission scolaire de l'Estuaire
- Commission scolaire Eastern Shores
- Commission scolaire Western Québec

2° For a candidate running for **another commissioner position**, \$1,890 plus \$0.30 per person registered on the list of electors in the electoral division.

For purposes of calculation, the figure for the number of registered electors that is used corresponds to the number on the unrevised list of electors or the number on the revised list of electors, whichever is higher(sec. 39 & 59).

This limit is communicated to you by the director general of the school board.

Incurring and Controlling Election Expenses

(sec. 206.38 & 206.43)

As an authorized candidate, you are the only person who can incur or authorize election expenses. You have to ensure that for a good or service the whole or part of which represents an election expense, no one demands or receives a price different from that charged outside the election period or refuses the normal price. This does not prevent anyone from doing volunteer work. For more Information, see section 4.4 of the guide dealing with "volunteer work." You must

also ensure that all cheques you issue are entered in the return of election expenses.

Paying Election Expenses

(sec. 206.39, 206.48, 206.49 & 206.50)

Before filing your return of election expenses, all claims (invoices) received within 60 days after polling day must be paid, unless you dispute them, by way of a cheque drawn on the election fund. The original or scanned (front and back) copy of the cleared cheque will serve as proof of payment.

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

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

To enable the reimbursement of an election expense whose proof of payment was not provided at the time the return was filed, the cheque cleared by the financial institution should subsequently be sent to the director general of the school board.

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

In the case where a separate bank account (election fund) was not opened (see directive *D-S-1*), you must still provide vouchers showing that suppliers of goods and services have been paid.

When an election expense is paid from petty cash, you must be able to show that the funds used come from the election fund and you should have in hand a receipt showing

- the date of payment;
- the supplier's name and address; and
- the complete and final amount paid.

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

- the supplier's name and address;
- the date of the invoice*;
- a description of the good or service; and

- the total amount of the expense.

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

Any invoice of \$100 or more must also include the above information as well as information that can be used to check the rate or unit price of the good or service provided.

Expenses Incurred but Not Claimed

(sec. 206.49, 206.51 & 209.5)

If one of your suppliers has not presented you a claim (invoice) within 60 days after polling day, you must mention it in the return of election expenses and include a cheque drawn on the election fund, made out to the order of the school board covering the total of these expenses incurred but not claimed.

Hence, you cannot pay a claim received 60 days after polling day. The supplier will have 120 days to file his claim with the director general of the school board who you inform you of any difference, if applicable. Beyond this additional delay, the supplier's claim is prescribed. Expenses incurred but not claimed, should they arise, are included in the election expense limit and are eligible for reimbursement as election expenses.

Contested Claims

(sec. 206.50 & 206.55)

You can contest a claim or part of a claim 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.). If you ordered material and are contesting the expense, the material cannot be used.

Contested claims are not election expenses. However, these claims must be mentioned in your return of election expenses. After filing the report, you cannot pay a claim that is contested in the report unless you receive the express authorization of the director general of the school board. If you find yourself in this situation, please contact a political financing coordinator from the DGE's political financing office at the telephone number mentioned in the introduction to this guide.

Use of Goods and Services Provided Free of Charge

(sec. 206.17 & 206.19)

During an election period, when a good or service for which you have issued a contribution receipt (see the section "Contributions in goods and services" in chapter 3) is used to promote or oppose the election of a candidate, the cost of its use must be included in the return of election expenses. A voucher describing the good or service, and certifying its value, must be filed by the elector and

included with the report. It should be recalled that only an elector from the school board may offer a good or service.

These goods or services are evaluated at the current market price, namely at the lowest retail market price in the region and at the time that they are offered to the public in the normal course of business.

Information Provided with Nomination Papers

(sec. 73.1)

Expenses incurred to provide minimum information to electors, such as for a photograph and text, are usually not considered election expenses. However, if the photograph and text are used during the election period for purposes other than those outlined in section 73.1, part of the cost, based on use, must be accounted for as an election expense.

Calculation of an Expense Based on the Use of a Good or Service Before and During the Election Period

(sec. 206.35)

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

For instance, if 1,000 brochures cost \$1,000 and 200 brochures are distributed before the election period, \$800 will be considered as an election expense and \$200 as an amount not included in election expenses.

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

Amounts Not Included in Election Expenses

(sec. 206.6 & 206.38)

All expenses incurred as of January 1st of the year when a general election is scheduled until the day preceding the day when the election period starts must appear in the section "Amounts not included in election expenses." In the case of a by-election, it is those that are incurred from the day the seat becomes vacant. This section of the return of election expenses also shows any other expense that is not an election expense, especially expenses used after the election period (for instance, acknowledgement expenses). In addition, these expenses must be paid from the legally constituted fund. All accounts and invoices must be paid when the report is filed, unless you are contesting them.

Candidates Elected Unopposed

(sec.206.8 & 206.34)

As of the last date for filing nomination papers, you can neither incur nor authorize expenses if you are elected unopposed. In such a case, the only election expenses acceptable for reimbursement are those that were incurred before the deadline for filing nomination papers and those whose order could not be cancelled. No other expense can be accepted for reimbursement.

Categories of Election Expenses

The following pages deal with how to calculate, by type of expense, the amount to be included in elections expenses. These categories are as follows:

- Advertising
- Goods and services
- Rental of premises
- Travel and meals

4.3 Advertising

Radio, TV, newspapers, folders, posters, billboards, badges, Website and any other advertising material

As a general rule, advertising expenses represent the lion's share of an election campaign budget. As a result, they require the most care in order to respect the provisions of the Act. In fact, failure to respect these provisions (for instance, incomplete or no identification of the advertisement) means that the election expense will not be reimbursed since it does not comply with the Act.

Using of Information and Communication Technologies (ICT)

Concerning ICT- based advertising, the Act to establish a legal framework for information technology (RSQ, c C-1.1) stipulates that a document has the same legal value whether it is a paper or digital document, which means that advertising on a Website or in any other medium must be identified in accordance with the Act respecting elections and referendums in municipalities.

As regards a Website, *authorized by "name of candidate"* must appear as a reference on the home page.

Regardless of the medium used in transmitting the message to the public (in writing, newspaper, periodical, object or material, radio, TV, Website, etc.), the current rules of the *Act respecting school elections* regarding election expenses apply and must be respected.

Recording Expenses

(sec. 206.35)

All expenses incurred in designing, producing and distributing the advertising material used in an election period must be recorded without restriction. However, if the use starts before and continues during the election period, you must prorate the expense based on the frequency of use before and during this period. The chosen scale could vary depending on the nature of the advertising material used, i.e. the number of units, hours, days, etc. The calculation will be done as follows:

Brochures, advertising copy, advertising objects		
design and printing costs	X	$\frac{\text{Quantity used during the election period}}{\text{Quantity used before and during the election period}}$
Reprinting during an election period of material designed during this same election period: Only reprinting costs shall be included as election expenses.		
Posters, billboards, Internet		
All expenses	X	$\frac{\text{Number of days of the election period}}{\text{Number of days of use before and during the election period}}$
Advertising capsules, videotapes		
All expenses (development, design, etc.)	X	$\frac{\text{Number of broadcasts during the election period}}{\text{Number of broadcasts before and during the election period}}$

Identifying the Advertisement

(sec. 206.44 & 206.46)

N.B. In order to prove that your advertising is clearly identified, you must provide a copy of all advertising with your report.

Any advertising or advertising material shall be identified as follows in accordance with the Act:

For an advertising copy, an advertising object or advertising material

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

If advertising is produced by you or by “in-house advertising” volunteers, please indicate the name of the person who produced or printed the advertisement, or the name of your organizing committee, along with your name.

For instance 1. Produced by "name of the candidate"
 2. Printed by *Staples* and authorized by "name of the candidate."

For an advertisement in a newspaper or other publications

The phrase *authorized by "name of the candidate"*

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

The phrase *authorized by "name of the candidate"* must be indicated at the beginning or end of the ad.

*Regardless of the medium used to transmit a message to the public, the current rules of the *Act respecting school elections* with respect to election expenses are applicable and must be respected.

For the use of the Internet


The phrase *authorized by "name of the candidate"* must appear on the home page of the Website, blog, etc.

Non-Compliant Identification

When an advertisement is not identified in accordance with the Act, you can proceed as follows:

- for brochures, leaflets or other advertising material, you can add a sticker or identify them by hand; and
- take any other necessary measure, as soon as possible, to correctly identify the advertisement.

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

<p> If the advertisement or the advertising material used is still not identified in accordance with the Act, you should nevertheless enter the expense related to it as an election expense, which thus affects the allowed limit. However, this expense will not be eligible for a reimbursement of election expenses.</p>

Cost of Advertising Material Produced by Volunteers or by Yourself

If billboards or photocopies of election messages are produced by you or by volunteers, it is important to note the following points:

- volunteer work is not an election expense.
- the billboards of this nature must be well identified, and thus include
 - the phrase *authorized by "name of the candidate"* as well as
 - the name of the committee or organization that printed or produced them.
- the cost of any material used to produce advertising material, such as wood, paint, nails, paper, etc., is an election expense and must be included in the return of election expenses.
- If you use a photocopier or other type of equipment, you must ask the owner of the equipment to invoice you for the cost of its use.

Vouchers Required for Advertising Material

For any election advertising expense, you must include with your report, apart from the invoice and the cheque used to pay the expense, the following supporting documents showing that the identification complies with the Act.

TV and radio

A proof of advertisement, i.e., a letter from the media, an attestation* from you or the text of the message, a videocassette or a cassette.

Website

The text of the message that appears on the home page of the Website or an attestation* from you.

Newspapers

Proof of the advertisement, that is, the full page bearing the advertisement.

Posters and printed material

Proof of advertisement, that is, a model of the badge, brochure, poster, etc.

Banners and super billboards

An attestation* from the supplier or from you stating that the name of the manufacturer or printer as well as the name of the authorized candidate should appear on these objects, or a photograph that helps to determine this.

* Schedule II shows a model attestation of advertisement.

Loss of Advertising Material Due to Vandalism or Theft During an Election Period

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

Re-Use of Advertising Material Produced and Used During a Previous Election

Management directive D-S-8 shows how to deal with advertising material produced and used in a previous election.

4.4 Goods and Services

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

Insurance

It is possible for a liability insurance policy to be taken out during the rental of premises. The cost of the insurance for the period covered shall be included in election expenses, or the election expense can be based on the concept of minimum cost expense. A "minimum cost expense" is characterized by the fact that the cost of such a good or service remains the same even if the period for which the good or service is obtained exceeds the election period.

Vouchers to be filed:

- the cheque used to pay the expense; and
- the policy showing the cost and the period covered as well as the description of the protection.

Telephone

The cost of installing and renting telephone sets and lines used during elections shall be included in election expenses. If the use started a few days before and continues during the election period, you must distribute the expenses based on the notion of inherent expense.

An "inherent expense" is defined as being an expense that is closely related to a main election expense, for example costs associated with installing a telephone. Therefore, since the installation costs for any given piece of equipment would be the same regardless of when the installation took place, all installation fees related to a telephone line constitute an election expense.

Only the cost of long-distance calls made during the election period is included in election expenses. Monthly service charges for the first account shall be calculated based on the period of use relative to the period covered by the account.

Vouchers to be filed:

- the cheque used to pay the expense;
- the summary of the account and the schedules, i.e. details of communications that are billed and other expenses or credits. If a summary includes a previous account that is brought forward, you have to provide the account containing the details are brought forward.

Equipment Rental

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

Rental cost	X	Number of days during the election period
		Length of rental period

Vouchers to be filed:

- the cheque used to pay the expense; and
- a detailed invoice showing
 - the rental period;
 - the unit cost or the rate; and
 - the total cost.

If it is common practice for a supplier not to issue an invoice confirming an expense, any other document indicating the delivery of a good or the provision of a service is accepted.

Durable goods

Durable goods eligible as an election expense can be defined as a good acquired and used during an election period, but whose normal duration of use exceeds the election period in question. Such property is generally, but not exclusively, made up of office equipment (computers, fax machines, cellular phones, etc.), furniture (tables, chairs, etc.), and clothing.

When a durable good is included in the return of election expenses, the authorized candidate must declare, as an election expense, **an amount**

representing the lower of 50% of the acquisition cost of the good or the estimated rental cost of a similar good for the same determined period.

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

Management directive D-S-10 contains information concerning durable goods.

Interest on Loans

(sec. 206.36, no. 6)

When a loan was taken out to replenish your election fund, interest from the day the loan was contracted during an election period until the day your return is filed (no more than 90 days after polling day), may or may not be included in election expenses, depending on the following conditions:

- interest paid was entered in the return of election expenses as an election expense in the "Goods and services" column; and
- the interest was paid before your return was filed.

In the opposite case, since it is a choice that you can make (include interest or not in election expenses), interest paid is entered in the "Amounts not included in election expenses" column of the return of election expenses.

Vouchers to be filed:

- a copy of the deed of loan and the statement of account of the financial institution;
- an invoice from the elector providing details about the interest (rate, period, amount, etc.); and
- proof of this payment.

Service Charges on an Account Opened at a Financial Institution

Service charges for the administration of your election fund may or may not be considered as election expenses in the same way as loan interest.

Paid Work

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

- a signed and dated receipt showing the name and address of the worker, details of the days and hours worked, the hourly, daily or weekly rate, and the total amount paid, as well as the cheque;
- OR
- the original cheque cashed by the worker with details of services rendered on the reverse side.

Volunteer Work

(sec. 206.18 & 206.43)

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

Personally: work done "**personally**" means work done by a natural person, who may be a qualified elector or not since volunteer work is not considered as a contribution.

Voluntarily: work done "**voluntarily**" means work done freely and without constraint, including absence of penalty or reprisals from the employer or anyone else if the person decided not to do the work.

Without consideration: work done "**without consideration**" means work for which the person concerned does not receive, directly or indirectly, any remuneration or monetary or tangible benefit from a candidate, his employer or from anyone else.

It is necessary to distinguish two categories of people who can do voluntary work: a person who is not self employed and a self-employed person.

Volunteer work 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 his spare time or during his holidays. He could also perform these services at any other time as long as he performs his regular responsibilities vis-à-vis his employer, without claiming, for example, remuneration for overtime. If his employer grants him time off during his regular work hours for the specific purpose of working for a candidate, the times or days thus worked should be deducted from the holiday reserve to which this employee is entitled. In the reverse case, i.e., if an employee works for a candidate during regular work hours and earns his full salary from his employer without deductions of corresponding hours or days from his vacation reserve, this will not be volunteer work but rather a contribution by his employer. Such a contribution is illegal.

Volunteer work by a self-employed person

This could be a person using his personal time or a person who is self employed or who owns his own business. Volunteer work can thus be performed any time,


as long as the work done by this person for electoral purposes results either in a loss of remuneration or a recovery of lost professional time without additional remuneration.

A Candidate's Personal Expenses

(sec. 206.37)

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

- an expense that is incurred in order to directly or indirectly promote one's election;
- an expense related to the candidate personally or a member of his immediate family (spouse and children);
- a transportation, food, clothing, child-care, hairdressing expense, etc.;
- an expense that cannot include any advertising; and/or
- an expense incurred and paid only by the authorized candidate from the election fund or reimbursed by the election fund.

 For a candidate's personal expense to be considered as an election expense, it is important for it to be

- "personal" in nature for him or a member of his immediate family; and
- reimbursed by a cheque drawn on his election fund.

When a candidate's personal expense is considered as an election expense, it must be entered in the return of election expenses. The authorized candidate must provide the invoices or other vouchers along with proofs of payment, include them with his report, and cover them using the election fund.

When a candidate purchases clothes, the total cost is not accepted as an election expense. In this case, **a maximum of 50% of the purchase cost is accepted as an election expense.**

The authorized candidate does not have to reimburse himself formally for a personal expense, especially if he incurred or authorized election expenses up to the allowed limit.

4.5 Rental of Premises

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

Attribution of the Expense

(sec. 206.35)

For such expenses, only the cost of leasing during the election period can be attributed to election expenses.

The calculation is done as follows:

Rental cost	X	$\frac{\text{Number of days during the election period}}{\text{Duration of lease or rental}}$
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Vouchers to be filed:

- the invoice and cheque used to pay the expense; and
- the lease of which a model is presented in schedule III.

If you use the basement or a room in a private residence as election premises, you have to assess the value and it shall be declared as an election expense.

The assessed amount has to be paid to the owner of the residence or be considered as a contribution. However, a room in a private residence must really serve as election premises, i.e. it must be used for electoral purposes by the candidate and his team.

4.6 Travel and Meals

Gas, amount for mileage covered, bus ticket, meal expense, etc.

In this expense category, you should include all transportation and meal costs authorized and paid by you during the election period. Please note that reasonable transportation or other personal costs incurred by the candidate and the transportation costs of any person other than an authorized candidate, paid out of his own money, if the costs are not reimbursed to him, are not considered as election expenses and should not be included in the report (sec. 206.36, no. 3 & 206.37).

A claimant may request a reimbursement of his transportation and meals costs based on the actual costs incurred and present relevant vouchers.

In addition, subject to acceptance by the authorized candidate, the claimant may also ask to be reimbursed for his transportation and meals costs on a per diem basis.

Management directive D-S-6 explains how to deal with daily allowances for transportation costs and certain meal expenses reimbursed for the election period. A model application for the reimbursement of transportation and meal expenses is provided in schedule VII and is also available in the Web application made available to you for the filing of your report and return.

Meals Prepared by a Volunteer

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

If a meal is served after polling stations close on polling day, this meal and all expenses associated with it may not be considered as an election expense since the meal occurred and the expenses were incurred after the election period ended. In addition, if these expenses were paid from the election fund, you may not increase your debt with this disbursement.

Vouchers to be filed:

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

4.7 Petty Cash

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

- petty cash must be constituted with the written authorization of the authorized candidate;
- amounts deposited in the petty cash account must be determined by the authorized candidate and cover needs for a limited period;
- it shall only be used to pay minor expenses in cash;
- any amount intended to create or replenish petty cash must be drawn on the authorized candidate's bank account using a cheque marked "petty cash"; and
- at all times, the total money and invoices paid shall correspond to the authorized amount of the petty cash.

The person in charge of managing a petty cash account shall regularly request a reimbursement (replenishment) corresponding to the payments made, by including invoices paid and other pertinent vouchers with his request.

When a person ceases to be responsible for the administration of petty cash, the person shall reconcile the account and hand over any remaining amount together with all invoices and vouchers.

Vouchers to be filed:

- invoices paid;
- cheques used to replenish petty cash; and
- a statement showing details of all expenses paid through petty cash.


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

Petty cash statement of Authorized candidate Person in charge				
Date	N°	Suppliers	Description	Amount
	1	F. Pilon	Supplies	\$36.10
	2	Van Houtte	Coffee	\$4.15
	3	Taxi Réal	Taxi	\$8.40
Total:				\$48.65
Balance deposited in the election fund on.....				\$51.35
Total:				\$100.00

A model petty cash statement is presented in schedule IV.

5. REPORTS AND RETURNS

5.1 Report and Return to be Filed

 As an authorized candidate, you must, within 90 days after polling day, file with the director general of the school board the report and return of an authorized candidate following the formula prescribed by the chief electoral officer (DGE-5800).

The chief electoral officer's Website contains an electronic version of the report and return to be filed. Immediately after the expiration of the period for filing nomination papers, you can enter your contributions and other sources of financing as well as all your expenses. Access to these reports shall be protected by a password to be provided by the chief electoral officer.

The report and return must also be accompanied by a candidate attestation certifying the candidate's compliance with all political financing and election expenses rules (see schedule IX).

The report and return that you file will make it possible to trace and understand the origins of your funding and what your funds were used for, i.e. what expenses they served to cover. The reader of the report and return must be able to track all cash receipts and disbursements so as to ensure that you have respected the ASE.

5.2 Content of the "Financial Report"

(sec. 209 to 209.2)

The financial report mainly describes your cash receipts and the origins of your funding:

1. Contributions of \$100 or more (complete section 1);
2. Contributions of less than \$100;
3. Sums raised during electoral activities (complete section 3 as well as the *Report on electoral activities and subsidiary revenues* (see schedule VIII));
4. Ancillary revenue (raised during electoral activities);
5. Loans (complete section 2 and a deed of loan specifying the terms of the contract);
6. Other cash receipts.

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

5.3 Content of the "Return of Election Expenses"

(sec. 209.4 & 209.5)

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

Part of the report also indicates the names and addresses of creditors who failed to file a claim before the 60th day after polling day as well as the amount of the debt, the nature of the expense, and the date of the claim, if known. The return of election expenses must also account for claims received that are being contested by you by the 60th day after polling day. Finally, it includes a sworn statement by the authorized candidate confirming that the information in the return is correct, accurate and complete.

5.4 Request to Correct a Report

(Sec. 209.31)

When an error is noticed, you can correct it directly with the director general of the school board until the deadline set for the filing of your report and return. After this date, the authorized candidate must obtain permission from the chief electoral officer to correct this error by showing that it was made inadvertently. To do this, the authorized candidate must use the model in schedule V. Upon receipt of an application to correct a return, the chief electoral officer sends a copy to the authorized candidates concerned, informing them that they have ten days to file their objection. If there is no objection or if the chief electoral officer considers that the objection is not justified, the chief electoral officer shall allow the correction. In the case of an objection, the authorized candidate must obtain permission from a competent judge.

5.5 Accessibility and Publication of a Report

(Sec. 209.8 & 282)

Information contained in the report and return of an authorized candidate and the documents prescribed by the Act are public as soon as they are filed, except contribution receipts for 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 originals of the report and return and all accompanying documents are kept by the director general of the school board for five years. At the end of the five-year period, the director general of the school board may, upon request, return to the authorized candidate his invoices and other vouchers. Failing such a request, the director general may destroy them.

5.6 Application for Inquiry

(Sec. 30.4)

The Act states that the chief electoral officer can investigate, on his personal initiative or at the request of a person, the legality of the expenses, loans, contributions and election expenses of an authorized candidate. Although no form is prescribed by the Act for this purpose, it is recommended to use the model proposed in schedule VI to file an application for inquiry with the chief electoral officer.

5.7 Additional Financial Report

(Sec. 206.56, 209, 209.3 & 209.3)

The authorized candidate must file an additional financial report with the director general of the school board if, after filing the initial report

- the candidate incurs debts arising from his election expenses. To do this, he has to calculate loans contracted, less amounts reimbursed on loans, less cash on hand at the end of the period covered by the candidate's initial report and return; or
- the candidate has some sums and goods in his election fund.

If you find yourself in this situation, the director general of the school board will send you the necessary documents (form DGE-5803 and instructions on how to complete such a report) so that you can file an additional financial report. This report can also be filed using the electronic version of the appropriate report and return that are available on the chief electoral officer's Website.

5.8 Application to Withdraw an Authorization

(sec. 206.10, 206.11, 206.12 & 206.13)

If you would like to apply for a withdrawal of an authorization, please contact the chief electoral officer at the telephone number mentioned at the introduction to this guide.

5.9 Documents to Include with Reports

- bank statements;
- original invoices;
- duplex cheques (original or scanned);
- deposit slips;
- copies of contribution receipts and, if available, copies of cashed contribution cheques;
- deed of loan;

- contract of suretyship;
- Report on electoral activities and subsidiary revenues;
- copy of all advertising;
- petty cash statement;
- Application for reimbursement of meal and transportation expenses;
- Certificate for authorized canvassers; and
- Any other relevant proof mentioned in this guide.

6. PENAL PROVISIONS AND OTHER SANCTIONS

An offence is committed when a section of the *Act respecting school elections* is not respected. The Act includes a number of penal provisions in accordance with which legal proceedings may be instituted, including against an authorized candidate.

Here is a summary of the main offences and sanctions that the ASE provides for:

- Failure to file a report or return within the prescribed time frame makes you liable to a \$50 fine for every day for which you are late (sec. 221.2). This lateness, as well as failure to pay debts arising from election expenses, also has repercussions for all candidates, whether elected or not. The elected candidate loses the right to attend, as a member, the sittings of the council of commissioners until the report is filed (sec. 209.27). A non-elected candidate loses the right to run in subsequent elections until the same condition is met (sec 21.1).

As such, an authorized candidate who is elected and whose financial report or return of election expenses is not filed within the prescribed time loses the right to attend, as a member, the sittings of the council of commissioners from the 10th day after the expiry of the prescribed time until the report or return is filed (sec 209.27).

However, a judge may, by order, on a motion made before the person loses the right to attend the sittings of the council of commissioners, allow him to continue to do so for an additional period of not more than 30 days (sec. 209.29).

- A candidate is committing an offense and is liable to a fine of \$5,000 to \$20,000 when he (sec. 219.2 and sec. 221.1.0.1):
 - does not comply with the allowable election expenses limit;
 - files a falsified report or makes a false declaration;
 - submits a false or falsified invoice, voucher or receipt;
 - allows an election expenses to be incurred and paid otherwise than is allowable under the Act;
 - discharges a claim otherwise than is allowable under Section 206.55.

Each of these offences also constitutes a corrupt electoral practice (sec. 223.1).

- 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 electoral, 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; and

- Every elector who falsely declares that a contribution is being made out of the elector's own property, voluntarily, without compensation and for no consideration, and that it has not and will not be reimbursed in any way.

Every person who is guilty of such an offence is liable to a fine of (sec. 221.1.1):

- \$5,000 to \$20 000 for a first offence and \$10,000 to \$30,000 for any subsequent conviction for a period of 10 years in the case of a natural person; or
- \$10,000 to \$50,000 for a first offence and \$50,000 to \$200,000 for any subsequent conviction for a period of 10 years in the case of a legal person (sec. 221.1.1).

Each of these offences also constitutes a corrupt electoral practice (sec. 223.1).

In addition, no public contract may be entered into with a natural or legal person who has been convicted of an offence for contravening any of the provisions governing contributions. The prohibition applies for a period of three years from the date of the judgment of conviction or, in the case of a subsequent conviction within ten years, for a period of five years from the date of the subsequent conviction (sec. 221.1.2).

If a natural person has been convicted of an offence committed while the person was a director, officer or partner of a legal person or partnership, the person is presumed to have committed the offence for the benefit of or with a view to benefiting the legal person or partnership. The chief electoral officer may, after a judgment of conviction is rendered against the person, apply to the Superior Court for an order stating that the prohibition to enter into a public contract applies to the legal person or partnership. The onus is on the legal person or partnership to prove, on the balance of probabilities, that the offence was not committed for its benefit or with a view to benefiting it (221.1.3).

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 voting, running for office, participating in work of a partisan political nature, or acting as a member of an electoral staff (sec.12, 28.1, 35 and 223.2).

Thus you must remain vigilant and make sure to respect the law. If you are in any way uncertain, please feel free to contact your treasurer or the political party financing office.

We strongly encourage you to acquaint yourself with the following sections: 21.1, 21.2, 209.27, 209.28, 209.33, 209.36, 213, 219 and 219.2 to 223.4 of the Act respecting school elections.

7. SCHEDULES

Schedule I	Loan document
Schedule II	Attestation of the publicity
Schedule III	Lease
Schedule IV	Petty cash statement
Schedule V	Application to correct a return
Schedule VI	Application for inquiry
Schedule VII	Application for reimbursement of travel and meals expenses
Schedule VIII	Report on electoral activities and subsidiary revenues
Schedule IX	Candidate attestation

Schedule I

Loan document



LE DIRECTEUR GÉNÉRAL
DES ÉLECTIONS DU QUÉBEC

DGE-5410-VA (13-04)

Loan document

I, the undersigned, _____ candidate holding an official
Name of the authorized candidate in capital letters

authorization for the school board of _____

Hereinafter known as “the Borrower”

AND

_____ domiciled at _____
Name of the elector in capital letters

Address of the elector

Hereinafter known as “the Lender”

state and agree to the following:

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

This loan is granted under the following conditions:

Date of the loan _____

Duration of the loan _____

Interest rate _____

Conditions for repayment of the principal _____

Conditions for payment of the interest _____

In witness whereof we have signed at _____ on this _____

Signature of the authorized candidate

Signature of the elector

Schedule II

Attestation of the publicity



DGE-5411-VA (13-04) 

Attestation of the publicity

Boards, window banners, signs, etc.

I, the undersigned, _____, hereby attest that
Name of the authorized candidate in capital letters
the message authorized by "name of authorized candidate" along with the name of the manufacturer or printer

Indicate the name of the manufacturer or printer

appeared on _____
Insert the number and size of the boards, window banners, signs, etc.

Signature of the authorized candidate

Date

Television, radio, Internet

I, the undersigned, _____, hereby attest that
Name of the authorized candidate in capital letters
the message authorized by "name of authorized candidate" was mentioned in messages broadcast by

Indicate the name of the television or radio station

or on the website of _____
Name of the party or candidate

Signature of the authorized candidate

Date

Schedule III

Lease



LE DIRECTEUR GÉNÉRAL
DES ÉLECTIONS DU QUÉBEC

DGE-5413-VA (13-04)

Lease

Address of the rented premises: _____

Description of the premises including
the dimensions: _____

Description of the goods and services
included in the rent: _____

Rental period: From: _____ To: _____

Unit cost per square foot or square
metre: _____ Total cost: _____

Terms of payment: _____

Name and address of the lessor: _____

Name and address of the authorized
candidate: _____

Signature of the lessor: _____ Date : _____

Signature of the authorized candidate: _____ Date : _____

Schedule V

Application to correct a return



LE DIRECTEUR GÉNÉRAL
DES ÉLECTIONS DU QUÉBEC

DGE-5414-VA (13-04) **S**

Application to correct a return

_____, on _____
Municipality Date

Chief Electoral Officer
Direction du financement des partis politiques
3460, rue de La Pêrade
Québec (Québec) G1X 3Y5

Dear Sir,

An error occurred at the time of the preparation of the return of election expenses* following
the election held on _____, in the school board of _____.

I therefore ask to make the following corrections:

Justify the application to correct and specify the impact on the return

Signed at _____, on _____
Municipality Date

_____, residing at
Signature of the candidate

Full address

* Adapt information to the financial report.

N.B. : You must append your request to the amended report.

Schedule VI

Application for inquiry



LE DIRECTEUR GÉNÉRAL
DES ÉLECTIONS DU QUÉBEC

DGE-5417-VA (13-04) 9

Application for inquiry

_____, on _____
Municipality Date

Chief Electoral Officer
Direction des affaires juridiques
3460, rue de La Pêrade
Québec (Québec) G1X 3Y5

Dear Sir:

I hereby request that you make inquiry into an incident that occurred during the election held
in the school board of _____
during the election period of _____ to _____.

Complainant
(Name, full address, and telephone no.)

Person or organization concerned
(Name, full address, and telephone no.)

The facts having given rise to this application are the following:
(Make a complete summary indicating the date, time and place of the alleged facts and the reasons why they violate the Act)

Witnesses

Name, full address and telephone number

Please find appended to this letter the documents in support of my application.
(A copy of the publicity, commercial or other, a sworn statement signed by each of the witnesses, if possible, and another one signed by the complainant)

Signature of the complainant

Date

Schedule VIII**Report on electoral activities and subsidiary revenues**LE DIRECTEUR GÉNÉRAL
DES ÉLECTIONS DU QUÉBEC

DGE-5102-VA (13-04)

Report on electoral activities and subsidiary revenues

Name of the authorized candidate:					
Nature of the activity:				Date of the activity:	
Address where the activity was held:					

Tickets sold (details by admission categ.)			Unit price (B)	Sum collected (A) X (B)	Breakdown	
Admission category	No. of tickets (A)	With a contribution			Without a contribution	
		\$	\$	\$	\$	
		\$ +	\$	\$	\$	
		\$ +	\$	\$	\$	
		\$ +	\$	\$	\$	
Total sums collected as tickets sold			=	\$	\$	
Subsidiary revenues (bar, cloakroom, etc.)*			+	\$		
Total sums collected (to be given to the official representative)			=	\$		

Expenses incurred for this activity:		
Room		\$
Printing of tickets	+	\$
Advertising	+	\$
Food and beverages	+	\$
Sound and lighting	+	\$
Insurance	+	\$
Expenses paid from the petty cash (give the details)	+	\$
Other (describe)	+	\$
Total expenses	=	\$

*Details of the subsidiary revenues			
Nature	Quantity sold	Unit price	Total
Total			

Person in charge of the activity:	
Signature of the person in charge:	Date of the report:
Signature of the authorized candidate:	Date:

Schedule IX Candidate Attestation

CANDIDATE ATTESTATION

I,		
	Family Name of Candidate	First Name of Candidate
	Full Domiciliary Address	
	Name of School Board	Elected Position (Chair or Commissioner)

hereby declare that:

1. All of the election expenses that I have incurred or authorized or that have been brought to my attention are recorded in this election expenses return and were incurred in accordance with the requirements of the Act. All claims received no later than the sixtieth day following polling day have been paid, with the exception of any claims that I have contested and have declared in the return.
2. All contributions received were made by electors, in accordance with the provisions of Division IV of Chapter XI of the *Act respecting school elections*.
3. All of these election expenses were paid from the one election fund that I set up in a Quebec branch of a financial institution, in accordance with Section 206.40 and Directive D-S-1, with the exception of any claims made as declared in the return.
4. The obligation to open an account for the purpose of setting up an election fund does not apply to an authorized candidate whose election fund is made up exclusively of the authorized candidate's own contributions (maximum of \$1,000 per year) and managed through his own personal account.
5. No election fund other than the fund specified in the return was used to pay my election expenses in relation to my running as a candidate.
6. No election expense was paid in cash from any source other than the petty cash established using monies from the election fund under my responsibility as a candidate.
7. All of the election expenses declared on the return are supported by an invoice in accordance with Section 206.48, and represent the total goods and services provided.
8. All of my election expenses were in compliance with Sections 206.17 and 206.43 regarding the going market prices. Moreover, no goods or services were delivered or provided to me free of charge, with the exception of any volunteer work performed.
9. Any persons who performed volunteer work during the election period, within the meaning of Sections 206.18(1) and 206.43, did so personally, voluntarily and with no financial compensation or benefit from an employer or any other party.
10. All documents and information needed for the filing of this return were provided to me personally by the director general of the school board.

	on	
Candidate's Signature		Date

8. DIRECTIVES

- D-S-1 Opening of an account at a financial institution
- D-S-3 Certificate of the person authorized to solicit contributions and list of canvassers
- D-S-6 Daily indemnities for transportation expenses and certain meal expenses reimbursed for the election period
- D-S-7 Loss of advertising material as the result of vandalism or theft during an election period
- D-S-8 Re-use of advertising material produced and used during a previous election
- D-S-9 Control of the official receipts given to the authorized candidate
- D-S-10 Eligibility of durable goods
- D-S-11 Organization and holding of public meetings during an election period



Directive D-S-1

Opening of an account in a financial institution

Reference: Act respecting school elections (ss. 206.1, 206.25, 206.39 and 206.40)

PURPOSE

The purpose of this directive is to stipulate the name under which an account must be opened in a financial institution.

ACCOUNT IN A FINANCIAL INSTITUTION

The authorized candidate must, as soon as he is authorized to act, open an account in a Québec branch of a financial institution. **The account must be identified by the name of the candidate followed by the mention “authorized candidate”.** This account will serve as the “Election Fund” and must allow the authorized candidate to receive the statements of account as well as cheques issued and cleared by the financial institution or a scanned copy of both sides of such cheques from the financial institution. A financial institution means a chartered bank, a bank governed by the Quebec Savings Bank Act (Revised Statutes of Canada (1970), chapter B-4), a trust company or a financial services cooperative within the meaning of the Act respecting Financial service cooperatives (2000, chapter 29).

However, the opening of such an account is not required when the sums that constitute the electoral funds come exclusively from contributions made by the authorized candidate himself (maximum of \$1,000 in contributions). In such case, the election expenses must not exceed \$1,000.

REQUIRED DOCUMENTS

To facilitate the opening of the account with the financial institution, it is suggested that you provide a copy of the following documents:

- ◆ nomination paper accepted by the returning officer of the school board, where applicable;
- ◆ the application for authorization of a candidate, attested to by the Chief Electoral Officer or returning officer of the school board;
- ◆ an identification document.

DEPOSITS

For all deposits, a deposit slip must be completed and a copy must be kept. The deposit slip must indicate the origin of the deposited cheques, their amount, as well as the origin of any other sum received in cash.



Directive D-S-3

Certificate of the person authorized to solicit contributions and list of canvassers

Reference: Act respecting school elections (s. 206.22)

PURPOSE

The purpose of this directive is to:

- ◆ specify the content of the certificate of the person authorized to solicit contributions;
- ◆ specify a list of designated canvassers;

CONTEXT

A contribution may only be solicited under the responsibility of the authorized candidate and by way of persons whom he designates in writing for this purpose. Any person authorized to solicit contributions must, upon request, exhibit a certificate attesting to his capacity and signed by the authorized candidate. The person who receives the contribution must issue a receipt to the contributor. For this purpose, the Chief Electoral Officer makes available to the authorized candidate booklets of official receipts.

Every authorized candidate is asked to carefully manage the official receipts that are given to him and remit to the director general of the school board all copies of receipts that he has used for the production of his financial report and, where applicable, for the production of his additional financial report.

Certificate of the person authorized to solicit contributions

The certificate of the person authorized to solicit contributions must contain the following information (see Schedule I):

- ◆ the name of the authorized candidate;
- ◆ the name of the entity for which the contribution is intended;
- ◆ the name of the school board;
- ◆ the name and address of the canvasser;
- ◆ the period during which the canvasser is designated to solicit and collect contributions;



Directive D-S-3

- ◆ the date on which the certificate is issued;
- ◆ the signature of the authorized candidate;
- ◆ the certificate number (determined by the authorized candidate);
- ◆ the number of contribution receipts given;
- ◆ the statement by the canvasser.

List of persons authorized to solicit contributions

The authorized candidate must prepare and keep up-to-date a list of persons authorized to solicit contributions. This list must include the following information (see Schedule II proposed in this directive):

- ◆ the name and address of each designated canvasser;
- ◆ the period during which the canvasser is designated to solicit and collect contributions;
- ◆ the number of the certificate issued corresponding to each canvasser;
- ◆ the numbers of the contribution receipts issued.

Production of the list of canvassers

The authorized candidate must send at the director general of the school board the list of persons authorized to solicit contributions at the same time as he submits all his financial reports.



Directive D-S-3

SCHEDULE I

CERTIFICATE OF THE PERSON AUTHORIZED TO SOLICIT CONTRIBUTIONS

Under section 206.22 of the Act respecting school elections, I, _____

_____, authorized candidate for school board of _____
(Name of the authorized candidate)

_____ designate _____
(School board) (Name of the canvasser)

domiciled at _____
(Address)

to solicit and collect contributions in my name during the period from

_____ to _____
(Year/Month/Day) (Year/Month/Day)

Signed at _____, on this _____.
(Municipality) (Date)

(Signature of the authorized candidate)

Certificate number: _____ Contribution receipts remitted: _____ to _____
(Number) (Number)

STATEMENT BY THE CANVASSER

I, _____, designated as a person authorized
(Surname and given name)

to solicit contributions, undertake to exhibit, upon request, this certificate to every elector who makes a contribution and to inform him that **every contribution must be made by the elector himself, out of his own property, and that it must be made voluntarily, without compensation or for a consideration and that it may not be reimbursed in any manner whatsoever, including by a third party (e.g. association, union, legal person).**

(Signature of the canvasser) (Date)



Directive D-S-3

SCHEDULE II

LIST OF PERSONS AUTHORIZED TO SOLICIT CONTRIBUTIONS

Under section 206.22, I _____
(Name of the authorized candidate)

of the school board of _____
(Name of the school board)

have designated in writing the following persons to solicit contributions.

Name and address of the canvassers	For the period From To	Certi- cate number	Number of the contribution receipts remitted From To
Surname and given name			
Address			
Surname and given name			
Address			
Surname and given name			
Address			
Surname and given name			
Address			
Surname and given name			
Address			

_____ (Signature of the authorized candidate)	_____ (Date)
--	-----------------

N. B.: If you have designated persons to solicit contributions, you must complete this form and return it to the director general of the school board when the financial report is submitted.

Daily indemnities for transportation expenses and certain meal expenses reimbursed for the election period

Reference: Act respecting school elections (ss. 206.48 and 209.4)

PURPOSE

The purpose of this directive is to provide a framework for the acceptance and payment of daily indemnities (per diem) related to transportation expenses and certain meal expenses.

APPLICATION FRAMEWORK

The applicant can always ask the authorized candidate for a reimbursement of his transportation and meal expenses according to the costs actually incurred, with all expenses being supported by the relevant vouchers.

However, subject to an acceptance by the authorized candidate, the applicant may also ask to be reimbursed for his transportation expenses and for certain meal expenses on the basis of daily indemnities.

DAILY INDEMNITIES

◆ Transportation expenses

The applicant can ask to be reimbursed on the basis of a daily indemnity, according to a maximum amount allowed per kilometer which cannot exceed that established by the school board.

◆ Meal expenses for polling day and advance polling day

On polling day and the advance polling day, the daily maximum indemnity for meal expenses can be reimbursed by the authorized candidate. The maximum amount allowed can not exceed that established by the school board.

VOUCHERS

◆ Daily indemnities for transportation expenses

When a personal automobile is used and when the round trip, for each full day, is more than 180 kilometers, the applicant must provide proof of travel (gas bill or parking receipt) proving that the person paid expenses related to the use of his personal automobile vehicle.

Directive D-S-6

However, no proof of travel is required for a round trip of less than 180 kilometers, for each full day, when a personal vehicle is used.

◆ **Daily indemnities for certain meal expenses**

The applicant may benefit from the indemnity for meal expenses without a voucher on polling day and on advance polling day.

In all other situations, the reimbursement of meal expenses is made according to the real costs, with the filing of invoices, receipts or other relevant vouchers.

FORMS TO BE COMPLETED

The person who claims daily indemnities may use the form (DGE-5701) proposed in this directive or any other document, indicating the necessary justificatory information for the purposes of the payment of the daily indemnities. A model of this form (DGE-5101) is reproduced on page 3 of this directive. The application for reimbursement of transportation expenses and certain meal expenses must be signed by the person making the application and approved by the authorized candidate as evidenced by his signature.



SURNAME	GIVEN NAME	TELEPHONE
ADDRESS		
POSITION	ACCOMPANIED BY	

*** Append the vouchers**

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

Reference: Act respecting school elections (ss. 206.34, 206.38, 206.39 and 206.44)

PURPOSE

The purpose of this directive is to specify to the authorized candidate how to consider the replacement cost of material lost as the result of vandalism or theft.

The replacement cost may be considered “expenses not included in election expenses” subject to certain conditions or as an election expense if the maximum limit is not exceeded.

Expenses not included in election expenses

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

- 1) The authorized candidate appends to the return of election expenses:
 - i) an affidavit and proof of the damages incurred (for example: a photograph) in the case of vandalism;
 - ii) a copy of the police report as well as the case number and the address of the police station in the case of theft;
 - iii) the vouchers concerning the advertising material lost and its cost (invoices, proof of payment and, where applicable, proof of advertising).
- 2) The authorized candidate replaces the lost material with identical material and appends to his return the vouchers concerning the replacement of the lost material (invoices, proof of payment and, where applicable, proof of advertising).

The replacement cost of the new material up to a maximum of the initial cost of the lost material is paid by the authorized candidate.



Directive D-S-7

Election expenses

If the aforementioned conditions are not met, the authorized candidate must consider the cost of the lost material and that of the new advertising material as election expenses and must comply with the requirements of the Act in this respect.

Moreover, when the replacement cost of the new material is greater than the initial cost of the lost material, the difference is an election expense which must be authorized and paid by the authorized candidate. It is part of the authorized limit and must be included in the return of election expenses.

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

Reference: Act respecting elections (ss. 206.34, 206.35, 206.38, 206.39 and 206.44)

PURPOSE

The purpose of this directive is to specify to the authorized candidate how to record the cost of advertising material produced and used in a given election and reused in a subsequent election. It also stipulates the identification that must appear on this material.

COST OF THE MATERIAL AND OBLIGATORY INVOICE

The evaluation of the cost of the advertising material reused must be made according to the "replacement cost" method. "Replacement cost" refers to the cost of producing this material if it had been produced at the time it was re-used.

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

For the purposes of the return of election expenses, the authorized candidate will supply an invoice that comprises the following details:

- ◆ the date of the sale;
- ◆ the quantity sold;
- ◆ the description of the advertising material;
- ◆ "THE REPLACEMENT COST" per item at the time of the sale of the material and the total replacement cost;
- ◆ the date(s) of the previous election(s) in which this material was used;
- ◆ the net cost, namely the total replacement cost divided by 2, if it involves the second use, or by 3 if it involves the third use.

The expense will have to be included in the return of election expenses and the authorized candidate will have to, as for every other election expense, pay the net cost by means of a cheque drawn on his election fund.



Directive D-S-8

IDENTIFICATION OF THE ADVERTISING MATERIAL

When the advertising material produced during a previous election is reused, the identification of this material must comply with the requirements of the Act, namely: the name of the printer or manufacturer as well as the following phrase: authorized by "name of the candidate".

Control of the official receipts given to the authorized candidate

Reference: Act respecting school elections (sec. 206.1 and 206.22)

PURPOSE

The purpose of this directive is to specify to the authorized candidate a control procedure for the official receipts that were given to him. The needs of this directive in accordance with the Act are comparable for a candidate who has demonstrated the intention of becoming an authorized candidate.

CONTEXT

A contribution may only be solicited under the responsibility of the authorized candidate and by way of persons whom he has designated in writing for this purpose (canvasser). The person who receives the contribution must issue a receipt to the contributor. For this purpose, the Chief Electoral Officer makes available to the authorized candidate booklets of official receipts.

Following the acceptance of an application for authorization from a candidate, the director general of the school board or the Chief Electoral Officer, where applicable, must issue him official receipts at the same time as the "Guide of authorized candidate".

CONTROL PROCEDURE

Every authorized candidate is asked to control all the official receipts that are given to him and that he gave to every person whom he designated, in writing, to solicit or collect contributions. In this regard, during the production of the first financial report following the holding of the election, the candidate must submit to the director general of the school board all copies of receipts that he has used for his report. He must also submit copies of receipts used in the event of the filing of an additional financial report.

Following the production of these reports, it is the candidate's responsibility to destroy all copies of any unused, spoiled or cancelled receipts.

Eligibility of durable goods

Reference: Act respecting school elections

PURPOSE

The purpose of this directive is to introduce the concept of durable goods as election expenses as well as to stipulate the basis for distributing the cost of such property, needed by the authorized candidate when he files his return of election expenses.

DURABLE GOODS

This directive applies to all durable goods, other than money and advertising material, acquired and used during the election period, but whose normal length of use extends well beyond said election period. Examples include:

- ◆ office equipment: computer, fax, telephone, cell phone, etc.
- ◆ office furniture: tables, chairs, lights, etc.
- ◆ clothing

ELIGIBLE EXPENSE

The authorized candidate must state, in the return of election expenses, an amount representing the lesser of 50 % of the acquisition cost of the durable goods or the estimated cost of renting similar property used for the same specific period.

For the purposes of applying this directive, the estimated rental cost of similar property is established based on the lowest retail price at which such property is offered to the public in the normal course of business, according to the market in the region and the time when the property is provided for election purposes.

Example:

Context

The candidate wishes to use a computer to produce publicity for his election campaign. He has the option of buying or renting one. The acquisition cost is \$1,000 and, after checking with a supplier, the cost of renting it for the election period is \$300.

He decides to buy the computer.



Directive D-S-10

Eligible expense:

The amount of the eligible expense is \$300. Indeed, the rental cost is less, since 50% of the acquisition cost is equal to \$500.

Entry in the election expenses return:

The candidate must report as election expenses \$300 (goods and services category) and \$700 (acquisition cost: (\$1,000) less the rental cost (\$300)) as the amount not included in the election expenses.

DISCLOSURE IN THE RETURN OF ELECTION EXPENSES

If the acquisition cost of the durable goods is assumed in full by the election fund put at the disposal of the authorized candidate, he will have to enter in his return as election expenses an amount equivalent to the eligible expense and the non-eligible portion of the cost, as expenses not included in the election expenses.

Similarly, if the acquisition cost is assumed in whole or in part by the authorized candidate, he will only be required to enter in his return the eligible amount as election expenses.

This amount will have to correspond to the eligible cost reimbursed from his election fund.

Finally, when an authorized candidate uses durable goods acquired prior to the start of the election period, he will have to bill the cost of the rental of such property to a price reflecting the market value of the property at the time that it is provided for election purposes.



Directive D-S-11

Organization and holding of public meetings during an election period

Reference: Act respecting school elections (s. 206.36(7))

PURPOSE

The purpose of this document is to establish the rules governing the organization and holding of public meetings during the election period.

ACTIVITIES HELD BY NON-PARTISAN ORGANIZATIONS

The costs associated with activities held by non-partisan organizations are not considered election expenses if the following conditions are met (for example: Chamber of commerce):

- ◆ The organization and the holding of a public meeting must take place within the context of the regular activities of the organization.
- ◆ The invitation given to the members of the organization and the general public must be made in the same way as is customarily the case.
- ◆ No partisan publicity shall be distributed or disseminated on the occasion of or during such an activity. The use of a partisan slogan or logo should not be tolerated in the invitation documents, just as it should not be tolerated outside or inside the premises where the meeting is being held.
- ◆ The meeting must not be organized directly or indirectly on behalf an authorized candidate.

OTHER ACTIVITIES

The expenses incurred to hold meetings, including the rental of the room and the invitation to participants, are not considered election expenses, provided that these meetings are not organized directly or indirectly on behalf of an authorized candidate and that the total expenses for the entire election period do not exceed \$200.