

DIRECTIVE No.	CEODIR-2016-002
DATE	MARCH 7, 2016
DATE REVISED	APRIL 18, 2023
SUBJECT	CELL PHONE TREATMENT – CANDIDATE ELECTION EXPENSE RETURN
REFERENCE	N/APP
INTENT	TO DEFINE TREATMENT AND RECOGNITION OF EXPENSES FOR USE OF CELL PHONES USED DURING AN ELECTION
AUDIENCE	CHIEF OFFICIAL AGENTS, FINANCIAL AGENTS

A. CELL PHONE ACQUIRED FOR USE DURING AN ELECTION

1. A financial agent may acquire a cell phone for a candidate, financial agent or any other person who is hired or who volunteers for the campaign for use during an election.

The amounts that should be recorded as an election expense on the Candidate Election Return are:

- a) the acquisition costs; and
- b) the actual service and usage costs incurred during the election period.

The treatment on the Candidate Election Expense Return is:

- a) Recognition of a reimbursable election expense.

B. PERSONAL CELL PHONE USED DURING AN ELECTION

1. A candidate, financial agent or other person who is hired or who volunteers for the campaign during the election period may use their personal cell phone during an election.

The amount that should be recorded as an election expense on the Candidate Election Return is the greater of:

- a) the actual usage costs (long distance charges, package activation costs, etc.) incurred during the election period (supporting documentation must be provided) if reimbursed; or
- b) \$20.

The treatment on the Candidate Election Expense Return is:

- a) If the actual amount is recorded, recognition of a reimbursable election expense; or
- b) If the \$20 rate is used, recognition of a non-reimbursable election expense and recognition of a donation-in-kind for the equivalent amount (must also include a donor statement)

A handwritten signature in blue ink that reads 'Michael D. Boda'.

MICHAEL D. BODA, D. PHIL., PH.D.
CHIEF ELECTORAL OFFICER
PROVINCE OF SASKATCHEWAN
MARCH 7, 2016