

<b>DIRECTIVE NO.</b>	<b>CEODIR-2016-003</b>
<b>DATE</b>	<b>MARCH 7, 2016</b>
<b>DATE REVISED</b>	<b>APRIL 18, 2023</b>
<b>SUBJECT</b>	<b>COMPUTER AND COMPUTER EQUIPMENT TREATMENT - CANDIDATE ELECTION EXPENSE RETURN</b>
<b>REFERENCE</b>	<b>N/APP</b>
<b>INTENT</b>	<b>TO DEFINE TREATMENT AND RECOGNITION OF EXPENSE FOR COMPUTERS AND COMPUTER EQUIPMENT DURING AN ELECTION.</b>
<b>AUDIENCE</b>	<b>CHIEF OFFICIAL AGENTS, FINANCIAL AGENTS</b>

For the purposes of this CEO Directive, a computer includes a desktop or laptop plus monitor, keyboard and mouse. Computer equipment includes printers, scanners, and any other peripheral equipment not included in the definition of a computer.

#### **A. COMPUTERS AND COMPUTER EQUIPMENT RENTED FOR USE DURING AN ELECTION**

1. A financial agent may rent a computer and/or computer equipment for use by the candidate, financial agent or any other person who is hired or who volunteers for the campaign during the election period. The amount that should be recorded as an election expense on the Candidate Election Return are:
  - a) the actual rental cost incurred during the election period.

#### **B. COMPUTERS AND COMPUTER EQUIPMENT DONATED FOR USE DURING AN ELECTION**

1. A financial agent may receive a donated computer and/or computer equipment for use by the candidate, financial agent or any other person who is hired or who volunteers for the campaign during the election period.

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

- a) \$100 for each computer; and
- b) \$75 for each computer peripheral equipment (printers, scanners, projectors, etc.).

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The treatment on the Candidate Election Expense Return are:

- a) Recognition of a non-reimbursable election expense; and
- b) Recognition of a donation-in-kind for the equivalent amount (must also include a donor statement).

## **C. COMPUTERS AND COMPUTER EQUIPMENT ACQUIRED FOR USE DURING AN ELECTION**

1. A financial agent may purchase a computer and/or computer equipment for use by the candidate, financial agent or any other person who is hired or who volunteers for the campaign during the election period.

For computers with a unit price of \$250 or less and computer equipment with a unit price of \$75 or less, the amount that should be recorded on the Candidate Election Return are:

- a) the actual purchase cost.

For computers with a unit price over \$250 and computer equipment with a unit price of over \$75, refer to Capital Asset CEO Directive CEODIR-2016-004.

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