

<b>DIRECTIVE NO.</b>	<b>CEODIR-2020-001</b>
<b>DATE</b>	<b>FEBRUARY 1, 2020</b>
<b>DATE REVISED</b>	<b>APRIL 18, 2023</b>
<b>SUBJECT</b>	<b>TREATMENT OF GOODS PURCHASED IN A PREVIOUS ELECTION</b>
<b>REFERENCE</b>	<b>N/APP</b>
<b>INTENT</b>	<b>TO DEFINE TREATMENT OF GOODS USED DURING AN ELECTION BUT PURCHASED IN A PREVIOUS ELECTION</b>
<b>AUDIENCE</b>	<b>CHIEF OFFICIAL AGENTS, FINANCIAL AGENTS</b>

A candidate or party may choose to re-use goods purchased for a previous election in a subsequent campaign. The most common examples of this are signs bearing the candidate’s name, party and constituency. This CEO Directive defines the appropriate treatment for recording the usage of these goods.

## **A. RECOGNITION OF AN ELECTION EXPENSE**

Section 220(f) of *The Election Act, 1996* defines “election expenses” as “the cost of goods and services **used** during an election for the purpose of promoting or opposing, directly or indirectly, a registered political party or the election of a candidate, regardless of whether those costs are incurred before, during or after the election.” As such, although the cost of the goods in question have been disclosed on a previous election expense return, the cost must be recorded again as an election expense for each subsequent election in which the goods are used. The amount to be recorded is the full amount paid for each item at the time of purchase.

For example: Candidate A’s financial agent purchased and used 50 lawn signs for an election in 20X1 at a total cost of \$1,000. Candidate A then re-used 25 of those signs for an election in 20X5. Candidate A’s financial agent must report an election expense of \$1,000 on the election expense return for 20X1 and \$500 on the election expense return for 20X5.

Likewise, any goods that were purchased, but not used, during a previous election and subsequently used in the current election must be recorded on the current election expense return at the full amount paid for each item at the time of purchase. Note that in this case, as the goods were not used, the cost should not have been recorded on the previous election expense return.

When preparing the election expense return the chief official agent or financial agent should indicate on the line item that the goods reported were purchased in a previous election.

## **B. REIMBURSEMENT ELIGIBILITY**

Section 266(1)(e) of *The Election Act, 1996* states that “any amounts claimed that are for goods previously used in an election or goods that are unused, if the cost of those goods was claimed in a previous election expenses return pursuant to this Act or a prior Election Act” are **not** reimbursable.

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

MICHAEL D. BODA, D. PHIL., PH.D.  
CHIEF ELECTORAL OFFICER  
PROVINCE OF SASKATCHEWAN  
FEBRUARY 1, 2020