

DIRECTIVE NO.	CEODIR-2020-002
DATE	FEBRUARY 1, 2020
DATE REVISED	APRIL 18, 2023
SUBJECT	TREATMENT OF GOODS & SERVICES NOT USED DURING AN ELECTION
REFERENCE	N/APP
INTENT	TO DEFINE APPROPRIATE REPORTING OF GOODS & SERVICES ACQUIRED DURING AN ELECTION BUT NOT USED
AUDIENCE	CHIEF OFFICIAL AGENTS, FINANCIAL AGENTS

During an election, an instance may occur where a financial agent or chief official agent purchases an inventory of goods, but the entire amount is not used for the campaign. This CEO Directive defines the appropriate treatment for amounts to be reported on the election expense return.

A. GOODS & SERVICES PURCHASED BUT NOT USED

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, should a financial agent or chief official agent purchase goods or services that are not used during the campaign, the cost of those unused goods is not an election expense and must not be reported on the election expense return.

For example: Financial Agent A purchased 1,000 brochures for an election at a total cost of \$5,000. The campaign only distributes 500 brochures during the election. Financial Agent A must report an election expense of \$2,500 on the election expense return for the cost of the brochures.

B. GOODS & SERVICES DONATED BUT NOT USED

A situation may arise where goods or services are donated to the campaign but are not entirely used. In such a case, the total commercial value of all goods donated to the campaign must be recognized as a contribution as a donation-in-kind, but only the commercial value of the goods used during the campaign is reported as an election expense

For example: Donor A provides 500 sign posts for an election at a total commercial value of \$1,000. The campaign only uses 300 sign posts during the election. Financial Agent A must report a donation-in-kind contribution of \$1,000 from Donor A, and an election expense of \$600 on the election expense return for the commercial value of the sign posts used.

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