

DIRECTIVE NO.	CEODIR-2020-004
DATE	FEBRUARY 1, 2020
DATE REVISED	APRIL 18, 2023
SUBJECT	DONATIONS IN KIND OF \$200 OR LESS
REFERENCE	N/APP
INTENT	TO PROVIDE GUIDANCE ON REIMBURSEMENTS FOR COMMERCIAL VALUE CLAIMS OF DONATIONS IN KIND OF \$200 OR LESS
AUDIENCE	CHIEF OFFICIAL AGENTS, CANDIDATES, FINANCIAL AGENTS

A candidate or party may be eligible for reimbursement of the commercial value associated with donated goods or services. This CEO Directive defines the treatment for the reimbursement of commercial value claims that are made up of multiple items that in aggregate exceed \$200.

A. RECOGNITION OF AN ELECTION EXPENSE

Section 220(f) of *The Election Act, 1996* defines “election expenses” in terms of the cost of goods and services used during an election as described in that provision.

The definitions of “cost” and “commercial value” in sections 220(e) and (c) address the amount to be recognized as an election expense in the case of goods or services donated or provided at other than their true value.

B. REIMBURSEMENT ELIGIBILITY

Section 266(1)(a) states that any commercial value claims for items totaling \$200 or less are not reimbursable.

Any such commercial value claims over \$200 are considered to be reimbursable election expenses, unless otherwise excluded under other provisions of Section 266.

Elections Saskatchewan deems the total value of a commercial value claim to equal the total value of all items contributed by a single donor for a given election event. As such, the \$200 threshold applies to the total commercial value of all goods or services contributed by an individual donor rather than the value of each item.

For example:

- Donor A contributes a printer with a commercial value of \$175. This expense would not be eligible for reimbursement.
- Donor B contributes a printer with a commercial value of \$175 and a desk with a commercial value of \$100. The total commercial value contributed by the donor would be \$275 and the total expense would be eligible for reimbursement.
- Donor C contributes a computer with a commercial value of \$600. The computer would be considered a capital asset subject to the treatment outlined in CEODIR-2016-004, 20% of the commercial value would be considered to be an election expense. In this case, the commercial value claim for this item would be \$120 ($\$600 \times 20\%$) and the expense would not be eligible for reimbursement.

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