Loss of advertising material as the result of vandalism or theft related to a leadership campaign

Reference : *Act respecting elections and referendums in municipalities*  
(ss. 499.6 and 499.11, referring to ss. 451, 455 and 463)

**PURPOSE**

Inform the financial representative of a party leadership candidate on how he or she should consider the replacement cost of equipment lost as a result of vandalism or theft.

The replacement cost may be considered as a non-campaign expense under certain conditions, or as a campaign expense if the allowable expense limit is not exceeded.

**AMOUNT NOT INCLUDED IN ELECTION EXPENSES**

Where material used for leadership campaign purposes is stolen or damaged as a result of vandalism, the cost of replacing this material with similar material, up to the original cost, is not a campaign expense if the following conditions are met.

The financial representative responsible for the Return of leadership campaign income and expenses of a party leadership candidate :

- A sworn declaration and proof of the damage sustained (e.g., a photograph), in the case of vandalism.
- A copy of the police report, including the case number and the address of the police station, in the case of theft.
- The supporting documents relating to the material lost and the cost of acquisition (invoices, proof of payment and, where applicable, proof of advertisement).

The financial representative of the candidate replaces the lost material with identical material and attaches, to his or her report, the supporting documents relating to the replacement of the material lost (invoices, proof of payment and, where applicable, proof of advertisement). Where the equipment is insured and a deductible is paid, the deductible is the replacement cost.

The cost of replacing the material must be paid using the campaign fund and indicated in the column « Amount not included in election expenses » in the return of leadership campaign income and expenses of a party leadership candidate. This amount does not affect the campaign expense limit.
CAMPAIGN EXPENSES

If the aforementioned conditions are not met, the financial representative must consider the cost of the lost material and that of the new advertising material as campaign expenses and comply with the requirements of the Act in this respect.

Moreover, when the replacement cost of the new material is greater than the initial cost of the lost material, the difference is an additional election expense which must be authorized and paid by the financial representative of the party leadership candidate. It affects the authorized expense limit and must be included in the Return of leadership campaign income and expenses of a party leadership candidate.