



Loss of advertising material as the result of vandalism or theft during an election period

Reference : *Act respecting school elections to elect certain members of the boards of directors of English-language school service centres*, sections 206.34, 206.38, 206.39 and 206.44

PURPOSE

This directive specifies how to report the replacement cost of material lost as the result of vandalism or theft.

CONTENT

The replacement cost of material lost as a result of vandalism or theft may, exceptionally, be treated as an amount not included in election expenses, subject to certain conditions, or as an election expense, if the maximum allowable amount has not been exceeded.

Amounts not included in election expenses

When material used during an election period is stolen or damaged as the result of an act of vandalism, the cost of replacing it with similar material, up to the maximum of the initial cost, does not constitute an election expense when the following conditions are met:

1. The authorized candidate attaches to his or her reports:
 - i. a sworn declaration and proof of the damage sustained (e.g., a photograph), in the case of vandalism;
 - i. a copy of the police report, including the case number and the address of the police station, in the case of theft;
 - i. the supporting documents regarding the lost advertising material and its cost (invoices, proof of payment and, where applicable, proof of advertising).
2. The authorized candidate replaces the lost material with identical material and attaches, to his or her report, the supporting documents regarding the replacement of the lost material (invoices, proof of payment and, where applicable, proof of advertising).

The candidate must pay the amount corresponding to the initial cost. He or she must report this amount in the column titled “Amounts not included in election expenses” in cases where he or she has both decided not to treat it as an election expense and met the conditions described above.



SCHOOL ELECTIONS

DIRECTIVE **D-S-7**

Election expenses

If the conditions described above are not met, the authorized candidate must treat the cost of the lost material and that of the new advertising material as election expenses, and must 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 constitutes an election expense that must be authorized and paid by the authorized candidate. This expense affects the authorized spending limit and must be reported on the return of election expenses.