



Re-using advertising material produced and used during a previous election

Reference : *Act respecting school elections to elect certain members of the boards of directors of English-language school service centres*, sections 206.34, 206.35, 206.38, 206.39 and 206.44

PURPOSE

This directive specifies how to report the cost of advertising material produced and used during a previous election, and re-used in a subsequent election. It also prescribes how this material must be identified.

COST OF THE MATERIAL AND INVOICING

The replacement cost method involves estimating the cost of producing the re-used material, as if it had been produced at the time it was re-used.

The estimated value must be based on a supplier's assessment of the current cost of production. This assessment, which must be made in writing, is similar to a cost estimate. The amount specified in the assessment is then divided by the number of elections in which the material has been used.

For the purposes of the return of election expenses, the authorized candidate must obtain the original invoice for the advertising material from the English school board, which acts as the vendor. The invoice should contain the following information:

- The date of sale;
- The vendor's name and address;
- The quantity sold;
- The description of the advertising material;
- The date(s) of the previous election(s) during which this material was used.

Next, the authorized candidate must request a quote from a supplier, in order to determine the current replacement price, that is to say the value if a supplier wanted to reproduce the same material as of today. This new price (the replacement cost) needs to be divided by 2, if the material is being used for a second time, or by 3, if it is being used for a third time.

The expense must be reported on the return of election expenses. The authorized candidate must pay the replacement cost to the English school board by means of a cheque drawn on his or her election fund, as with any other election expense.



SCHOOL ELECTIONS

DIRECTIVE D-S-8

Example

In a previous election, a candidate ordered and used 20 signs made from corrugated polypropylene. The cost of these signs was \$1,800 (\$90 each). The authorized candidate wants to re-use them during the current election.

The person who owns the material under the terms of the *Act*, namely the English school board, must provide the authorized candidate with the original invoice. The candidate will then have to obtain a new invoice (quote) in order to determine the replacement cost.

Invoice: September 30, 2020

ABC Printing

460 Soleil Street

Clair-de-lune, Québec J0X 0X0

20 corrugated polypropylene signs, 2 feet by 4 feet

White background, black writing

Estimated replacement cost: \$95 per sign, for a total of \$1,900

Used in the 2014 general election

Net cost: $\$1,900 \div 2$ (use in previous and current election) = invoice of \$950

Entry in the return of election expenses

The authorized candidate must report \$950 as an election expense for the re-use of these signs (in the Advertising category). He or she must pay this amount to the vendor (the English school board) by means of a cheque drawn on the election fund.

IDENTIFYING ADVERTISING MATERIAL

When a candidate re-uses advertising material produced during a previous election, the following identification is required to comply with the requirements of the *Act*: the material must bear both the name of the authorized candidate who is active when the material is re-used and the name of the original printer or manufacturer.

If the advertisement was produced in conjunction with a recognized ticket, the material must bear both the names of all authorized candidates who authorized the expense and the name of the printer or manufacturer.