

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

Reference: Act respecting school elections (ss. 206.34, 206.38, 206.39 and 206.44)

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### PURPOSE

The purpose of this directive is to specify to the authorized candidate how to consider the replacement cost of material lost as the result of vandalism or theft.

The replacement cost may be considered “expenses not included in election expenses” subject to certain conditions or as an election expense if the maximum limit is not exceeded.

### Expenses 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 by similar material up to the maximum amount of the initial cost is not an election expense when the following conditions are met:

- 1) The authorized candidate appends to the return of election expenses:
  - i) an affidavit and proof of the damages incurred (for example: a photograph) in the case of vandalism;
  - ii) a copy of the police report as well as the case number and the address of the police station in the case of theft;
  - iii) the vouchers concerning the advertising material lost 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 appends to his return the vouchers concerning the replacement of the lost material (invoices, proof of payment and, where applicable, proof of advertising).

The replacement cost of the new material up to a maximum of the initial cost of the lost material is paid by the authorized candidate.



# Directive D-S-7

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## **Election expenses**

If the aforementioned conditions are not met, the authorized candidate must consider 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 is an election expense which must be authorized and paid by the authorized candidate. It is part of the authorized limit and must be included in the return of election expenses.