



**E-412**

Form VV

The Election Act, 1996  
Section 281  
(Forms E-413 and E-414)  
(rev. 2005)

## Candidate's Return of Election Expenses



Don Gabel

Name of Candidate

Saskatchewan Liberal Party

Political Affiliation

**Danielle Favreau**  
**Chartered Accountant**

1910 Ewart Avenue  
Saskatoon Saskatchewan S7K 1X7



**AUDITOR'S REPORT**

To the Business Manager of  
**Don Gabel**

I have audited the return of election expenses of Don Gabel for the campaign period from October 10, 2007 to November 7, 2007. This return is the responsibility of the business manager. My responsibility is to express an opinion on the return based on my audit.

Except as explained in the following paragraph, I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the return is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the return. An audit also includes assessing the accounting principles used and significant estimates made by the business manager as well as evaluating the overall return presentation.

Due to the nature of the types of transactions inherent in any election campaign, it is impracticable through auditing procedures to determine that the accounting records include all transactions for the campaign period. Accordingly, my verification of these transactions was limited to the amounts recorded in the accounting records of the business manager and candidate and I was not able to determine whether any adjustments might be necessary to those expenses.

In my opinion, except for the effect of adjustments, if any, which might have been determined to be necessary had I been able to satisfy myself as to the completeness of the records as described in the preceding paragraph, the return presents fairly, in all material respects, the financial transactions of the candidate's campaign required by section 261 of *The Election Act, 1996* to be detailed in the return of election expenses for the campaign period from October 10, 2007 to November 7, 2007.

Chartered Accountant

Saskatoon, Saskatchewan

February 6, 2008

**Danielle Favreau**  
**Chartered Accountant**

1910 Ewart Avenue  
Saskatoon, Saskatchewan S7K 1X7

February 6, 2008

Business Manager of Don Gabel

Dear Business Manager of Don Gabel:

I have been engaged to audit the Return of Election Expenses of Don Gabel for the campaign period from October 10, 2007 to November 7, 2007. Canadian Generally Accepted Auditing Standards (GAAS) require that I communicate with you regarding all relationships between the Candidate and me that, in my professional judgment, may reasonably be thought to bear on my independence.

In determining which relationships to report, these standards require me to consider relevant rules and related interpretations prescribed by the appropriate provincial institute/ordre and applicable legislation, covering such matters as:

- A) holding a financial interest, either directly or indirectly, in a client;
- B) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- C) personal or business relationships of immediate family, close relatives, either directly or indirectly, with a client;
- D) economic dependence on a client: and
- E) provision of services in addition to the audit engagement.

I have prepared the following comments to facilitate my discussion with you regarding independence matters.

I am not aware of any relationships between Don Gabel and me that, in my professional judgment, may reasonably be thought to bear on my independence, that have occurred from October 10, 2007 to February 6, 2008.

GAAS requires that I confirm my independence to the Business Manager in the context of the Rules of Professional Conduct of the Institute of Chartered Accountants of Saskatchewan. Accordingly, I hereby confirm that I am independent with respect to Don Gabel within the meaning of the Rules of Professional Conduct of the Institute of Chartered Accountants of Saskatchewan as of February 6, 2008.

Yours truly,



Danielle Favreau

Chartered Accountant

**On Behalf of**

Don Gabel  
Name of Candidate

**Return**

I, Trent Evanisky of 3-908 15th Street  
Name Address

Saskatoon, SK S7N 0R3  
Mailing Address (if different from the residential address) Postal Code

Telephone Number Residence ( ) Business ( )

In the Province of Saskatchewan, being the business manager of the above-named candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan held on the 7th day of November, 2007, in the constituency of Kelvington-Wadena

make the following Return respecting the election expenses of the said candidate.

Trent Evanisky  
Signature of Business Manager  
JAN. 23/08  
Date

**Note**

1. This Return must be transmitted to the Returning Officer within three (3) months after Election Day.

Subsection 261(1)

2. This Return must be accompanied by the auditor's report to the business manager of the candidate on the information given in this Return.

Subsection 261(1)

3. The commercial value of goods and services donated (other than volunteer labour or goods valued at \$200.00 or less), and the difference between the amount paid and the commercial value of goods and services provided, are considered to be election expenses. If the total of "commercial value" is greater than the total of "amount paid" it is the larger of the two figures that is used in the calculation of election expenses incurred by the candidate. See definition of "commercial value", subsection 220(c).

4. A statement, signed and receipted, by the donor and by the business manager, supported by a verification from an independent commercial source of the amount expensed must be submitted when making claim of commercial value as an election expense.

Subsections 220(c) and 261(2)(a)

5. All payments of more than \$25.00 must be accompanied by a supplier document that states the particulars of the election expense and by a receipt or cancelled cheque that provides proof of payment. The supplier documents and proofs of payment must be submitted with this Return.

Section 255

Subsection 261(2)(i)

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**Designation of Reimbursement**

**I. Contributions Exceed Election Expenses**

**Section 269**

If the value of all contributions received exceeds the election expenses incurred by or on behalf of the candidate, the Minister of Finance shall:

- (a) where the candidate was endorsed by a registered political party, pay any reimbursement to the chief official agent of the registered political party or the business manager, as directed by the candidate. (Indicate below to whom reimbursement is to be paid.)

Trent Evanisky  
Name of Payee

3-908 15th St Saskatoon, SK S7N0R3  
Address Postal Code

- (b) where the candidate was not endorsed by a registered political party, pay no reimbursement.

**II. Contributions and Reimbursement Exceed Election Expenses**

**Section 270**

If the value of all contributions received does not exceed the election expenses but the value of those contributions and the reimbursement calculated exceeds the election expenses incurred by or on behalf of the candidate, the Minister of Finance shall:

- (a) where a candidate was endorsed by a registered political party, pay to the chief official agent of the registered political party or the business manager, as directed by the candidate, those contributions and the reimbursement less the election expenses and, (Indicate below to whom reimbursement is to be paid.)

Trent Evanisky  
Name of Payee

3-908 15th St Saskatoon, SK S7N0R3  
Address Postal Code

to the business manager an amount equal to the election expenses less the contributions received.

- (b) where a candidate was not endorsed by a registered political party, pay to the business manager an amount equal to the election expenses less the contributions received.

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**Summary of Contributions and Expenses**

**I. Contributions**

Contributions (total page 4) \$ 0

**II. Expenses**

(a) Candidate's Campaign Expenses (total page 13)	\$ <u>0</u>
(b) Petty Expenses (total page 14)	\$ <u>0</u>
(c) Hire of Premises (total page 15)	\$ <u>0</u>
(d) Advertising (total page 16)	\$ <u>0</u>
(e) Services (total page 17)	\$ <u>0</u>
(f) Goods Supplied (total page 18)	\$ <u>0</u>
(g) Travel and Hire of Vehicle (total page 19)	\$ <u>0</u>
(h) Undisputed Claims Unpaid (total page 20)	\$ <u>0</u>
<b>TOTAL EXPENSES</b>	\$ <u>0</u>
(i) Disputed Claims (total page 21)	\$ <u>0</u>
Candidate Personal Expenses (total page 13)	\$ <u>0</u>

**Note:** Total Expenses (excluding (h) above) is used for the calculation of the reimbursement.

**Part I**

**Contributions**

(a) Summary of Contributions

**I. Value of Contributions**

List below, by class of contributor, the aggregate amounts of (A) contributions in excess of \$250.00, (B) contributions of \$250.00 or less but more than \$25.00, and (C) contributions of \$25.00 or less, and the number of contributors of each class who have provided money, goods or services for the use of the candidate by way of a gift, loan, advance, deposit, or other form of assistance (includes goods or services donated or provided at other than their true value).

Class of Contributor	Number of Contributors	Value of Contributions
1. Individuals	0	0
2. Corporations	0	0
3. Trade Unions	0	0
4. Unincorporated Organizations or Associations	0	0
5. Any other Persons or Groups of Persons	0	0
<b>Total Contributions</b>	0	0

<b>Total Contributions (Excluding Excess Amount)</b>	0
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## II. Contributions Exceed Election Expenses

### Section 269

If the value of all contributions and any reimbursement received exceeds the election expenses incurred by or on behalf of the candidate, the candidate's business manager shall:

- (a) where a candidate was endorsed by a registered political party, pay the excess amount to the chief official agent of the registered political party or the candidate's constituency association, as directed by the candidate. If so, indicate to whom such payment has been made and affix to this Return the receipt or cancelled cheque that provides proof of payment.

Trent Evanisky  
Name of Payee

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3-908 15th St Saskatoon, SK  
Address

S7N0R3  
Postal Code

- (b) where a candidate was not endorsed by a registered political party, pay the excess amount to the Minister of Finance. If so, affix to this Return a cheque payable to the Minister of Finance for subsequent deposit, in the general revenue fund, by the Chief Electoral Officer.

## III. Death or Withdrawal of Candidate

### Section 271

If the candidate dies or withdraws from an election and prior to the death or withdrawal the value of all contributions to the candidate exceeds the candidate's election expenses, the candidate's business manager shall:

- (a) where the candidate was endorsed by a registered political party, pay the excess amount to the chief official agent of the registered political party. If so, indicate to whom such payment has been made and affix to this Return the receipt or cancelled cheque that provides proof of payment.

Trent Evanisky  
Name of Payee

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3-908 15th St Saskatoon, SK  
Address

S7N0R3  
Postal Code

- (b) where the candidate was not endorsed by a registered political party, pay the excess amount to the Minister of Finance. If so, affix to this Return a cheque payable to the Minister of Finance for subsequent deposit, in the general revenue fund, by the Chief Electoral Officer.

Further, if the candidate dies or withdraws before appointing a business manager, the candidate's estate or the candidate shall pay the excess amount in accordance with the above.



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**Part I**

**Contributions**

**(b) Detail of Contributions**

Contributions include money provided to or on behalf of the candidate without compensation from the candidate and includes donations in kind.

Detail of the name of and total amount received from each contributor included in classes 1 to 5 in Part (a) who have provided money, goods or services by way of a gift, loan, advance, deposit or other form of assistance must be reported in the aggregate by classification in the appropriate schedule. Such contributions are to be identified in one of three categories: (A) contributions in excess of \$250.00, (B) contributions of \$250.00 or less but more than \$25.00, and (C) contributions of \$25.00 or less. The sum of the categories should reflect the total contributions received for the use of the candidate in each classification schedule.

Where a corporation, trust fund or constituency association makes a contribution, pursuant to subsection 240(6) of *The Election Act, 1996*, each such contribution must be accompanied by a statement which sets out the name of the person who authorized the contribution on behalf of the corporation, trust fund or constituency association, and the name of and the amount contributed by, each person who made a contribution in excess of \$250.00 in a year and whose contribution was used to make up the funds contributed by the corporation, trust fund or constituency association.

Where a registered party makes a contribution, pursuant to subsection 240(7) of *The Election Act, 1996*, each such contribution must be accompanied by a statement which sets out the name of and the amount contributed by, each person who made a contribution in excess of \$250.00 in a year and whose contribution was used to make up the funds contributed by the registered party.

A true and correct copy, certified by the business manager, for each such statement of contribution received pursuant to subsections 240(6) and (7), must be affixed to this Return (ss. 261(3)).

Revenue received by a candidate from fund-raising activities, meetings and sales of material of a promotional nature are deemed contributions. The total net proceeds from each source indicated must be recorded and, in the aggregate, reported in this Return.

The value of donations in kind must be recorded and included as a contribution received by the business manager where claimed as an election expense. Accordingly, commercial value is an election expense and a contribution concurrently.











**Part I**

**Contributions**

**(c) Proceeds from Other Sources - Summary**

Set out below the aggregate value of net proceeds received by the candidate from the sources as indicated.

Source	Amount
1. Sales of tickets to or monies paid to each dinner, rally, public meeting and other fund-raising function.	0
2. Collections made at events mentioned in item 1 above or other events.	0
3. Sales of pins, buttons, flags, emblems, hats, banners, literature and other materials.	0
<b>Total</b>	0

Enter Total under Schedule: 5. Any Other Persons or Groups of Persons of Part 1(b) Detail of Contributions

**Part II**

**Expenses**

**Candidate's Personal Expenses**

Set out the total amount of the candidate's personal expenditures that were paid by him personally and reported to the business manager pursuant to subsection 261(2)(b). A detailed statement by the candidate supported by supplier documents, bills and proofs of payment of the amounts expensed must be attached to this Return.

Total Amount \_\_\_\_\_ 0

**Note:** Personal expenses of the candidate are not election expenses. Subsection 220(h)(ix).

**(a) Candidate's Campaign Expenses**

Set out below the aggregate amount of travel, meal and accommodation expenditures incurred by or on behalf of the candidate and paid by the business manager pursuant to subsection 220(f)(iv). Attach particulars of the amounts expensed by the candidate supported by supplier documents, bills and proofs of payment.

**Note:** Include only costs associated with expenditures to or within the constituency.

<b>(A) Travel</b>		
Air Travel	_____	0
Rental Vehicle	_____	0
Private Vehicle		
Kilometres travelled _____ at _____ cents per kilometre	_____	0
Bus Fare/Taxi	_____	0
Other (Insurance, lubricants, fuel, parking)	_____	0
	<b>Total of (A)</b>	_____ 0
<hr/>		
<b>(B) Accommodation</b>		
Hotel, Motel	_____	0
Temporary Residence	_____	0
	<b>Total of (B)</b>	_____ 0
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<b>(C) Living Allowance</b>		
Meals	_____	0
	<b>Total of (C)</b>	_____ 0
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	<b>Total Candidate's Campaign Expenses</b>	_____ 0
	(Sum of Categories (A), (B) and (C))	























**Declaration of a Business Manager  
 of a Candidate**

I, Trent Evanisky of 3-908 15th Street Saskatoon, SK  
Name Address

being the Business Manager of Don Gabel  
Name of Candidate

candidate at the election held on the 7th day of November, 2007

of a member of the Legislative Assembly of Saskatchewan,

solemnly declare that I have examined the Return of Election Expenses, along with any attached certified statements, to be transmitted to the Returning Officer at that election and now shown to me by the officer before whom this declaration is made, and that to the best of my knowledge and belief that Return and any attached certified statements are correct;

and I further solemnly declare that, except as appears from that Return, I have not and to the best of my knowledge and belief no other person, nor any club, society, company or association has on behalf of the candidate made any payment, or given, promised or offered any reward, office, employment or valuable consideration, or incurred any liability on account of or with respect to the conduct or management of the election;

and I further solemnly declare that I have received from the candidate, the sum of NO  
(insert NO if the fact is so)

dollars and no more for the purposes of the election, and that, except as specified in the Return made by me, no money, security or equivalent for money has been paid, advanced, given or deposited by anyone to me or in my hands, or to the best of my knowledge and belief, to or in the hands of any other person for the purpose of defraying any expenses incurred on behalf of the candidate on account of or with respect to the conduct or management of the election;

and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the **Canada Evidence Act**.

Signature of Business Manager

Signed and declared before me by the above-named Business Manager at Saskatoon in the  
 Province of Saskatchewan, on the 31 day of January, 2008.

Person Authorized to Administer Oaths in Saskatchewan



E-414

Form XX

The Election Act, 1996  
Section 281(5)

**Candidate's Declaration as to Expenses**

I, Don Gabel, whose

address is Box 131 Porcupine Plain SK and whose

occupation is Principal/Teacher, having been a Candidate at the election of a member

to serve in the Legislative Assembly of Saskatchewan for the constituency of Kelvington-Wadena,

held on the 7th day of November, 2007, solemnly declare that I have

examined the Return of Election Expenses, along with any certified statements, transmitted or about to be transmitted by my business manager to the Returning Officer at the election, a copy of which Return is now shown by me and signed by the officer before whom this declaration is made, and that to the best of my knowledge and belief that Return and any attached certified statements are correct;

and I further solemnly declare that, except as appears from that Return, I have not, and to the best of my knowledge and belief no person, nor any club, society, company or association has, on my behalf, made any payment, or given, promised or offered any reward, office, employment or valuable consideration, or incurred any liability on account of or with respect to the conduct or management of the election;

and I further solemnly declare that I have paid to my business manager, the sum of NO (insert NO if the fact is so) dollars and no more for the purpose of the election, and that, except as specified in the Return, no money, security or equivalent for money has to my knowledge or belief been paid, advanced, given or deposited by anyone to or in the hands of my business manager or any other person for the purpose of defraying any expenses incurred on my behalf on account of or with respect to the conduct or management of the election;

and I further solemnly declare that I will not, except so far as I may be permitted by law, at any future time make or be party to the making or giving of any payment, reward, office, employment or valuable consideration for the purpose of defraying any such expenses as last mentioned, or provide or be party to the providing of any money, security or equivalent for the purpose of defraying any such expenses;

and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the **Canada Evidence Act**.

Don Gabel  
Signature of Candidate

Signed and declared before me by the above-named Candidate at PORCUPINE PLAIN in the

Province of Saskatchewan, on the 24 day of JANUARY

Murray Galloway  
Person Authorized to Administer Oaths in Saskatchewan Appointed under the Oath Act, 2011

