



E-412

Form VV

The Election Act, 1996
Section 261
(Forms E-413 and E-414)
(rev. 2005)

Candidate's Return of Election Expenses

FINAL
July 23/12
BW



FAWAD (ALI) MUZAFFAR
Name of Candidate

SASKATCHEWAN PARTY
Political Affiliation

NOVEMBER 7, 2011
Electoral Event/Date

SASKATOON MASSEY PLACE
Constituency



Wayne Storozuk

C.A. PC Inc.

CHARTERED ACCOUNTANT

MAR 15 2012

To the Business Manager for Fawad Muzaffar Saskatchewan Party Candidate Saskatoon Massey Place
Candidate:

I have audited the return of election expenses of the Committee to Elect Fawad Muzaffar for the campaign period from October 10 to November 7, 2011. 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 paragraphs, I conducted my audit in accordance with Canadian 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 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.

Section 240(6) of The Election Act 1996 requires contributions from a corporation, trust fund or constituency association to be accompanied by a statement which sets out the name of and the amount contributed by, each person who contributed in excess of \$ 250 in a year and whose contribution was used to make up the contribution from the corporation, constituency association or trust fund. The statement must identify the person authorized to make the contribution and must be certified by the business manager, that the information on the statement was true and correct.

The return includes three cash contributions from constituency associations. There was no signed statements from the constituency associations that supported the contributions made. There was no supporting documentation to verify that the \$ 2,600 contribution was from the Saskatoon Massey Place constituency association nor was there any documentation that the \$ 1,000 contribution was from the Saskatoon Southeast constituency association.

The return includes corporate contributions of \$ 9,112.50. There were no statements signed by the person authorized to make the corporate contribution or declaration if the corporate contribution included any individual contributions in excess of \$ 250.00 per year. The corporate contributions included a cash contribution of \$ 500.00. There was no documentation other than a business card as who the contributor was. The corporate contributions included a donation in-kind for \$ 400. There was no documentation to support the commercial value of the contribution nor was there a signed donor's statement for the contribution. The corporate contributions included a loan of \$ 5,000 and imputed interest of \$ 12.50. The contribution was made but there were no loan

documents to support the nature of the transaction and whether or not there was interest to be charged.

The return included personal contributions of \$5,700 which were segregated into contributions over \$ 250 and contributions less than \$ 250. The information in the return is correct based on the information that was entered in the deposit book, but there was not sufficient documentation to support the name of the contributor of \$ 300. There were two donations in-kind for \$ 800.00 but there was no documentation to support the commercial value of the goods that were donated. The one donation in-kind for \$ 500 was not supported with a signed donor's statement.

The expenditure under Part II (c) Hire of premises in the amount of \$ 1,000 in the return was for the rent of the constituency office during the writ period. The premise was shared by another candidate therefore there should have been a signed joint agreement for the rental of the premise.

Item number 16 was a reimbursement of campaign expenses. The payment included two transactions that amounted to \$ 39.44 that were not supported by supplier invoices. There was also an overpayment of \$ 8.00 included as eligible expenses.

Item number 17 was a reimbursement of campaign expenses. The payment included two transactions that amounted to \$ 34.00 that were not supported by supplier invoices.

Item 19 is for imputed interest of which there is no documentation, other than the a copy of the cancelled cheque that the contributions was a loan and there is not documentation whether or not there was interest to be charged.

Item 20 represents the rent on the computers to be used during the campaign. There is no documentation to support the commercial value of the rent.

Item 21 represents photo copy and related office expenses to be used during the campaign. There is no documentation to support the commercial value of the expenditure.

Item 22 represents the rental charge for the use of a van for advertising during the campaign. There is no documentation to support the commercial value of the expenditure.

In my opinion, except for the effect of adjustments, if any, which I have determined to be necessary had I been able to satisfy myself as to the completeness of the records as described in the preceding paragraphs, 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 October 10 to November 7 2011.



Wayne Storozuk CA PC Inc

March 12, 2012

On Behalf of

FAWAD (ALI) MUZAFFAR
Name of Candidate

Return

I, Terence Hanchav of 34 Britnell Crescent
Name Address
Saskatoon, SK S7H 3X8
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, 2011, in the constituency of Saskatoon Massey Place

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

Terence Hanchav
Signature of Business Manager

March 7, 2012
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 expended 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)

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.)

Name of Payee

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.)

Name of Payee

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.

Summary of Contributions and Expenses

I. Contributions

Contributions (total page 4)

34,563.50
~~34,450.00~~

II. Expenses

(a) Candidate's Campaign Expenses (total page 13) \$ 0
 (b) Petty Expenses (total page 14) \$ 0
 (c) Hire of Premises (total page 15) \$ 1,000.00
 (d) Advertising (total page 16) \$ 12,000.00
 (e) Services (total page 17) \$ 6,992.11
 (f) Goods Supplied (total page 18) \$ ~~10,036.51~~
 (g) Travel and Hire of Vehicle (total page 19) \$ ~~1,080~~
 (h) Undisputed Claims Unpaid (total page 20) \$ 0
 TOTAL EXPENSES
 (i) Disputed Claims (total page 21) \$ 0
 Candidate Personal Expenses (total page 13) \$ 0

10,150.01
~~30,139.42~~
~~30,440.42~~
 30,252.92

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	9	5,700 ⁰⁰
2. Corporations	7	9113.50 9,112.50
3. Trade Unions	0	19,750.00
4. Unincorporated Organizations or Associations	4	19,637.50
5. Any other Persons or Groups of Persons	0	
Total Contributions	20	34,450⁰⁰ 34,563.50

Total Contributions (Excluding Excess Amount)	
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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.

Name of Payee

Address

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.

Name of Payee

Address

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.

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.

Schedule: 4. Unincorporated Organizations or Associations

(A) Contributions in excess of \$250.00

Note: List below all contributions where the aggregate value of contributions exceeds \$250.00.

Name of Contributor	Amount
Saskatoon Massey Place Constituency Association	2,600 ⁰⁰
Saskatoon Silver Springs Constituency Association	1,000 ⁰⁰
Saskatoon Southeast Constituency Association	1,000 ⁰⁰
The Saskatchewan Party (loan) Imputed interest on loan	15,000 ⁰⁰ 3750 150.00

List additional contributors on separate sheet provided and affix to this Return.

List Attached Number of Pages
Yes / No

Number of Contributors

Total Amount of all Category (A) Contributions

4 19,750.00
~~19,637.50~~

(B) Contributions of \$250.00 or less but more than \$25.00

Note: Report the number of contributors and the total value of contributions received, from any unincorporated organization or association, of \$250.00 or less but more than \$25.00.

Number of Contributors

Total Amount of all Category (B) Contributions

0

(C) Contributions of \$25.00 or less

Note: Report the number of contributors and the total value of contributions received, from any unincorporated organization or association, of \$25.00 or less.

Number of Contributors

Total Amount of all Category (C) Contributions

0

Total Number of Contributors

Total Contributions

(Sum of Categories (A), (B) and (C))

4 19,750.00
~~19,637.50~~


Enter Totals on Part 1(a) Summary of Contributions Line 4.

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.	
2. Collections made at events mentioned in item 1 above or other events.	
3. Sales of pins, buttons, flags, emblems, hats, banners, literature and other materials.	
Total	

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.

(A) Travel

Air Travel _____

Rental Vehicle _____

Private Vehicle _____

Kilometres travelled _____ at _____ cents per kilometre _____

Bus Fare/Taxi _____

Other (Insurance, lubricants, fuel, parking) _____

Total of (A) _____

(B) Accommodation

Hotel, Motel _____

Temporary Residence _____

Total of (B) _____

(C) Living Allowance

Meals _____

Total of (C) _____

Total Candidate's Campaign Expenses 0

(Sum of Categories (A), (B) and (C))

Part II

Expenses

(f) Goods Supplied

Set out below the name and address of every person, club, society, company or association who provided goods, with a description of the goods supplied, the amount paid to each and the commercial value thereof. Attach supplier documents, bills and proofs of payment, number them consecutively and list them in the proper columns below.

Consec. No.	Name	Address	Description of Goods Supplied (if only hired, so state and give duration)	Amount Paid	Commercial Value
#7	Cowan Imaging Group	501A-47th St, East, Saskatoon	signs & step stakes	1,705.00	1,705.00
#8	Saskatoon Direct Marketing	Box 40, Saskatoon	step stakes	312.76	312.76
#9	Mixuteman Press	#117-2750 Fairhead Ave, Saskatoon	brochures & posters	1,382.20	1,382.20
#10	The Saskatchewan Party	Box 546, Regina	scanner and ink into	126.14	126.14
#11	fastprint Saskatoon	2938 Millar Ave, Saskatoon	brochures, issue cards	3,591.50	3,591.50
#12	Wendy Harris	#117-326 Herald Road, Saskatoon	flashlights & batteries	98.51	98.51
#13	Pizza Pirates	1504 22nd St. W., Saskatoon	food for volunteers	157.00	157.00
#14	#67 Denary West Ltd	2102 29th St. W., Saskatoon	food for volunteers	451.22	451.22
#15	Terence Hanchay	34 Britnell Cres, Saskatoon	office supplies	175.74	175.74
#16	Shahzad Muzaffar	114, Site 503, RR 5, Saskatoon	expenses	331.88	331.88
#17	Ali Muzaffar	510 Ledingham Drive, Saskatoon	expenses	454.56	454.56
#18	The Saskatchewan Party	Box 546, Regina	imputed interest on loan	0	150.00 37.50
#19	South Ridge Home Inc.	510 Ledingham, Saskatoon	imputed interest on loan	0	13.50 12.50
#20	Laurie Suppes	2311 Faithful Ave, Saskatoon	3 computer with monitors	0	300.00
Subtotal				(a) 5,786.51	(b) 9,136.57

Total:
(greater of (a) or (b))



Declaration of a Business Manager of a Candidate

I, Terence Hanchar of 34 Britnell Crescent,
Name Address

being the Business Manager of Fawad (Ali) Muzaffar, a
Name of Candidate

candidate at the election held on the 7th day of November, 2011.

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 \$ 1,800⁰⁰
(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**.

Terence Hanchar
Signature of Business Manager

Signed and declared before me by the above-named Business Manager at CITY OF SASKATOON in the

Province of Saskatchewan, on the 12th day of MARCH.

A Commissioner of Oaths
in and for the Province for Saskatchewan
My Commission Expires Oct. 31, 2015

Churence Reis
Person Authorized to Administer Oaths in Saskatchewan



Candidate's Declaration as to Expenses

I, Fawad (Ali) Muzaffar, whose

address is 510 Ledingham Drive, Saskatoon, SK and whose

occupation is new home builder, having been a Candidate at the election of a member

to serve in the Legislative Assembly of Saskatchewan for the constituency of Saskatoon Massey Place

held on the 7th day of November, 2011, 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 \$ 1,800.⁰⁰
(insert Nil 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**.

Signature of Candidate

Signed and declared before me by the above-named Candidate at City of Saskatoon in the

Province of Saskatchewan, on the 12th day of March

A Commissioner of Oaths
in and for the Province of Saskatchewan
My Commission Expires Oct. 31, 2015

Person Authorized to Administer Oaths in Saskatchewan