



E-412

Form VV

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

## Candidate's Return of Election Expenses

Robert Rudachyck

Name of Candidate

Saskatchewan Liberals

Political Affiliation

General Election - April 4, 2016

Electoral Event/Date

Saskatoon Riversdale

Constituency



As Reviewed  
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## INDEPENDENT AUDITOR'S REPORT

To Logan Bobetsis, Business Manager for Robert Rudachyk for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 261 of *The Elections Act, 1996*.

### **Report of the Return**

We have audited the accompanying Candidate's Return of Elections Expenses (the "Return") for the candidacy of Robert Rudachyk, a candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan held on the 4<sup>th</sup> day of April, 2016 in the constituency of Saskatoon Riversdale, which comprises the Summary of Contributions and Expenses, Schedules of Contributions from Individual, Corporations, Trade Unions, Unincorporated Organization or Associations and Any Other Persons or Groups of Persons and Statements of Expenses Candidate's Personal Expenses, Petty Expenses, Hire of Premises, Advertising, Services, Goods Supplied, Travel and Hire of Vehicle, Undisputed Claims Unpaid, and Disputed Claims Unpaid for the electoral campaign ending April 4, 2016.

This return has been prepared by the business manager for the candidate based on the financial reporting provisions of Section 261 of *The Elections Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

### **The Business Manager's Responsibility for the return**

The business manager of the candidate is responsible for the preparation of the Return in accordance with the financial reporting provisions of Section 261 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan and for such internal control as the business manager determines is necessary to enable preparation of a Return that is free from material misstatements, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the Return based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance whether the Return is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Return. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Return, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation of the Return in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the official agent, as well as evaluating the overall presentation of the Return.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

#### **Basis for Qualified Opinion**

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the campaign's accounting records and we were not able to determine whether any adjustments might be necessary to contributions and expenses.

#### **Qualified Opinion**

In our opinion, except for the possible effects of the matter in the "Basis for Qualified Opinion" paragraph, the Candidate's Return of Election Expenses for Robert Rudachyk is prepared, in all material respects, in accordance with reporting provisions of Section 261 of *The Elections Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

#### **Basis of Accounting and Restriction on Use**

Without modifying our opinion, we draw attention to the Note 1 to the Return, which describes the basis of accounting. The Return is prepared to assist the business manager to meet the requirements of *The Elections Act, 1996* and the accounting guidelines issued by Elections Saskatchewan. As a result, the Return may not be suitable for another purpose. Our report is intended solely for the business manager, the candidate or the Chief Electoral Officer, and should not be used by other parties.

#### **Basis of Accounting and Restriction on Use**

As required by Section 238(6) of *The Election Act, 1996*, in our opinion, the Return presents the information contained in the financial records on which it is based.

Regina, Canada  
July 25, 2016



Chartered Accountants

# NOTE DESCRIBING THE FINANCIAL REPORTING FRAMEWORK APPLIED FOR PREPARING THE CANDIDATE'S RETURN OF ELECTION EXPENSES

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## **1. Basis of Accounting**

The Candidate's Return of Election Expenses (the "Return") has been prepared in accordance with the financial reporting provisions of Section 261 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

The Return is prepared to assist the business manager and the candidate to meet the requirements of *The Election Act, 1996*. The Return is intended solely for the use of the business manager, the candidate, and the Chief Electoral Officer. Accordingly, readers are cautioned that the Return may not be suitable for another purpose. *The Election Act, 1996* requires that the Return be made available for public inspection.

On Behalf of

*Robert Rudachuk*

Name of Candidate

Return

1. *LOGAN BUBETSII*

of \_\_\_\_\_  
Address

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 4 day of April,

2016, in the constituency of Saskatoon Riverside

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

*[Signature]*  
Signature of Business Manager

July 7/16  
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)**

**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.)

Berry Hiebert  
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.)

Berry Hiebert  
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) \$ 3030.00

**II. Expenses**

(a) Candidate's Campaign Expenses (total page 13)	\$ <u><del>3.00</del></u>	<del>0</del>
(b) Petty Expenses (total page 14)	\$ <u>0</u>	
(c) Hire of Premises (total page 15)	\$ <u><del>150.00</del></u>	<del>0</del>
(d) Advertising (total page 16)	\$ <u>0</u>	
(e) Services (total page 17)	\$ <u><del>23.00</del></u>	<del>0</del>
(f) Goods Supplied (total page 18)	\$ <u><del>3375.45</del></u>	3014.68
(g) Travel and Hire of Vehicle (total page 19)	\$ <u>0</u>	
(h) Undisputed Claims Unpaid (total page 20)	\$ <u>0</u>	3014.68
TOTAL EXPENSES		\$ <u><del>3581.45</del></u>
(i) Disputed Claims (total page 21)	\$ _____	
Candidate Personal Expenses (total page 13)	\$ <u>62.67</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	15	2710.00
2. Corporations	1	500.00
3. Trade Unions	0	0
4. Unincorporated Organizations or Associations	0	0
5. Any other Persons or Groups of Persons	1	420.00
Total Contributions	16	3630.00

Total Contributions (Excluding Excess Amount)	<del>3581.45</del>
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3,014.68



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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.

Gerry Hiebert  
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.

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

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.

From line F-9

Total Amount ~~0~~ 62.67

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

0

Rental Vehicle

0

Private Vehicle

Kilometres travelled \_\_\_\_\_ at \_\_\_\_\_ cents per kilometre

0

Bus Fare/Taxi

0

Other (Insurance, lubricants, fuel, parking)

~~3.00~~ 0

Total of (A) ~~3.00~~ 0

2(1)(c)

(B) Accommodation

Hotel, Motel

0

Temporary Residence

0

Total of (B) 0

(C) Living Allowance

Meals

0

Total of (C) 0

Total Candidate's Campaign Expenses

~~3.00~~ 0

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











**Part II**

**Expenses**

**(g) Travel and Hire of Vehicle**

Set out below all travelling expenses incurred in conjunction with the election, including rental accounts for commercially hired vehicles. Set out 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	Nature of Claim	Amount Paid		Commercial Value	
				(a)	(b)	(a)	(b)
Subtotal				(a)	(b)		
Total: (greater of (a) or (b))						NIL	

**Part II**

**Expenses**

Claims Still Unpaid or Under the Direction of the Chief Electoral Officer or a Judge's Order

(h) Undisputed Claims Unpaid

Set out below the names and addresses of all persons whose undisputed claims were received too late, or remained unpaid too long to be payable without the direction of the Chief Electoral Officer or a judge's order and in respect of which such a direction or order has been, or is about to be applied for, together with particulars of the nature of the claim, the amount and the commercial value thereof.

Name	Address	Nature of Claim	Date Received	Paid or Unpaid	If paid, date of direction, order or judgement	Amount of Claim		Commercial Value	
Subtotal						(a)		(b)	

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

NIL	
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(i) Disputed Claims Unpaid

In addition, set out below the disputed and unpaid claims, the names and addresses of the claimants, the nature of the claims respectively, the amount and commercial value thereof.

Name	Address	Character of Disputed Claim	Amount of Claim		Commercial Value	
			(a)	(b)	(a)	(b)
Subtotal			(a)	(b)		
			Total: (greater of (a) or (b))		<div style="border: 1px solid black; padding: 2px; display: inline-block;">                     Nil                 </div>	



### Declaration of a Business Manager of a Candidate

I, LOGAN BUBETSIS of \_\_\_\_\_  
Name Address  
 being the Business Manager of Robert Rudockyte, a  
Name of Candidate  
 candidate at the election held on the 4 day of April, 2016,  
 of a member of the Legislative Assembly of Saskatchewan,

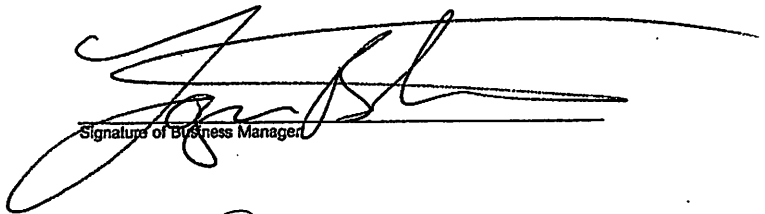
solemnly declare that I have examined the Return of Election Expenses, along with any attached certified statements, to be transmitted to the Returning Officer at that election and now shown to me by the officer before whom this declaration is made, and that to the best of my knowledge and belief that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

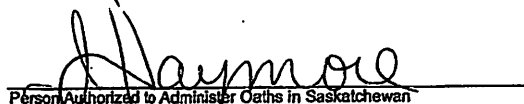
and I further solemnly declare that I have received from the candidate, the sum of No  
(insert NO if the fact is so)

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 Regina in the  
 Province of Saskatchewan, on the 7 day of July, 2016.

  
 \_\_\_\_\_  
 Person Authorized to Administer Oaths in Saskatchewan  
 Commissioner for Oaths  
 for Saskatchewan.  
 My appointment  
 expires



Candidate's Declaration as to Expenses

I, Robert Rudachyik, whose

address is \_\_\_\_\_, having

been a Candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan for the

constituency of Saskatoon Riversdale, held on the 4<sup>th</sup> day of April,

2016, 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**.

[Signature]  
Signature of Candidate

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

Province of Saskatchewan, on the 28<sup>th</sup> day of July, 2016.

[Signature]  
Person Authorized to Administer Oaths in Saskatchewan  
a commissioner of oaths in the Province of Saskatchewan  
my appointment expires Dec 31, 2019