

**E-412**

Form VV

The Election Act, 1996
Section 261
(Forms E-413 and E-414)
(rev. 2017)

Candidate's Return of Election Expenses

*As Reviewed
J.*

Mark Regel

Name of Candidate

Western Independence Party of Saskatchewan

Political Affiliation

September 12, 2018

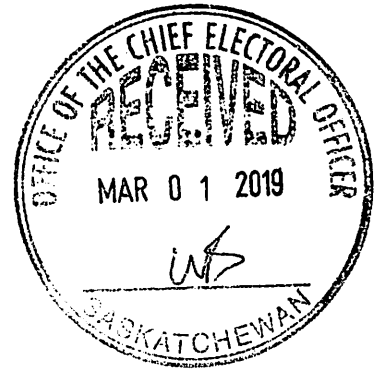
Electional Event/Date

Regina Northeast

Constituency



Miller Moar Grodecki Kreklewich & Chorney
Chartered Professional Accountants



AUDITORS' REPORT

To: Mark Regel, Regina Northeast Western Independence Party of Saskatchewan

We have audited the Candidate's Return of Election Expenses of Mark Regel of the Western Independence Party of Saskatchewan for the campaign period from August 16, 2018 to September 12, 2018. This return is the responsibility of the business manager. Our responsibility is to express an opinion on the return based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the Candidate's Return of Election Expenses is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Candidate's Return of Election Expenses. An audit also includes assessing the accounting principles used and significant estimates made by the business manager as well as evaluating the overall Candidate's Return of Election Expenses 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, our verification of these transactions was limited to the amounts recorded in the accounting records of the candidate and we were not able to determine whether any adjustments might be necessary to those expenses.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves as to the completeness of the records as described in the preceding paragraph, the Candidate's Return of Election Expenses presents fairly, in all material respects, the financial transactions of the candidate for the campaign period from August 16, 2018 to September 12, 2018.

Miller Moar Grodecki Kreklewich & Chorney

MILLER MOAR GRODECKI KREKLEWICH & CHORNEY
Chartered Professional Accountants

Melville, Saskatchewan
January 28, 2019

CHECKLIST FOR THE SUBMISSION OF THE CANDIDATE'S RETURN OF ELECTION EXPENSES

Before submitting your candidate's return of election expenses, ensure you:

- ☐ Complete and sign the declaration on page 2
- ☐ Complete the Designation of Reimbursement on page 3
- ☐ Complete Form E-413 - Declaration of a Business Manager of a Candidate. Make sure your signature is witnessed by a person authorized to administer oaths in Saskatchewan
- ☐ Have your candidate complete Form E-414 - Candidate's Declaration as to Expenses. Make sure the candidate's signature is witnessed by a person authorized to administer oaths in Saskatchewan
- ☐ Complete and attach Form VV - Statement of Contribution Corporation, Trust Fund or Constituency Association for all contributions received from constituency associations
- ☐ Complete and attach Form VV - Statement of Contribution Registered Party for all contributions received from a registered party
- ☐ Attach all invoices and receipts
- ☐ Attach proof of payment (cancelled cheques, EFT transaction details, etc)
- ☐ Attach bank statements
- ☐ Attach copies and scripts of advertisements (this can be in the form of a picture, proof, design mock up, leftover leaflet, photo of a lawn sign, etc.)
- ☐ Complete and attach supplementary forms required such as:
 - ☐ Travel claims
 - ☐ Expense claims
 - ☐ Donor's Statements
 - ☐ Service Agreements
 - ☐ Joint Agreements
- ☐ Provide details of all WRIT Period Calculations

On Behalf ofMark Regel

Name of Candidate

ReturnI, Tina Regel

Name

of

AddressPostal CodeMailing Address (if different from the residential address)Postal Code

Telephone Number

Cellular (

()

Email Address

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 12th day of September2018, in the constituency of Regina Northeast

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


Signature of Business ManagerJanuary 7, 2019
Date**Note**

1. The Candidate's Return of Election Expenses and the accompanying auditor's report must be submitted to Elections Saskatchewan within three months of Election Day.

2. Completed returns and all supporting documentation should be sent to:

Elections Saskatchewan
301-3303 Hillside Street
Regina, SK S4S 6W9

Designation of Reimbursement (Section 269 and 270)

a) Candidates Endorsed by a Registered Political Party

If eligible for reimbursement, the Candidate directs the Minister of Finance to pay any reimbursement to (check one):

☐ Chief Official Agent of the Registered Political Party

☐ Business Manager of the Candidate

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 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.

b) Candidates Not Endorsed by a Registered Political Party

If the value of all contributions received exceeds the election expenses incurred by or on behalf of the candidate, the Minister of Finance shall pay no reimbursement.

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

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 pay the excess amount to the Minister of Finance.

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.

b) where the candidate was not endorsed by a registered political party, pay the excess amount to the Minister of Finance.

Summary of Contributions and Expenses**I. Contributions**

Contributions

\$ 219.58
~~0.00~~**II. Expenses**(a) Candidate's Campaign Expenses \$ 0.00(b) Hire of Premises \$ 0.00(c) Advertising \$ 0.00(d) Services \$ 0.00(e) Goods Supplied \$ 350.15 120.27(f) Travel and Hire of Vehicle \$ 110.31 99.31(g) Undisputed Claims Unpaid \$ 0.00TOTAL EXPENSES \$ 219.58
~~460.46~~(h) Disputed Claims \$ 0.00Candidate Personal Expenses \$ 0.00

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

Mark Regal
W.P.
Regina Northeast

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	1 0	\$ 219.58 0.00
2. Corporations	0	\$ 0.00
3. Trade Unions	0	\$ 0.00
4. Unincorporated Organizations or Associations	0	\$ 0.00
5. Any other Persons or Groups of Persons		\$ 0.00
Total Contributions	0	\$ 0.00

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: 1. Individuals**(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
---------------------	--------

There are no Contributions over \$250.00

Number of Contributors

0

Total Amount of all Category (A) Contributions

\$ 0.00**(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 individual, of \$250.00 or less but more than \$25.00.

Number of Contributors

10

Total Amount of all Category (B) Contributions

\$ 219.58
~~0.00~~**(C) Contributions of \$25.00 or less**

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

Number of Contributors

0

Total Amount of all Category (C) Contributions

\$ 0.00**Total Number of Contributors**0**Total Contributions** (Sum of Categories (A), (B), and (C))\$ 219.58
~~0.00~~

Schedule: 2. Corporations**(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
---------------------	--------

There are no Contributions over \$250.00

Number of Contributors

0

Total Amount of all Category (A) Contributions

\$ 0.00

(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 corporation, of \$250.00 or less but more than \$25.00.

Number of Contributors

0

Total Amount of all Category (B) Contributions

\$ 0.00

(C) Contributions of \$25.00 or less

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

Number of Contributors

0

Total Amount of all Category (C) Contributions

\$ 0.00

Total Number of Contributors

0

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

\$ 0.00

Schedule: 3. Trade Unions**(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
---------------------	--------

There are no Contributions over \$250.00

Number of Contributors	0	
Total Amount of all Category (A) Contributions	\$	0.00

(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 trade union, of \$250.00 or less but more than \$25.00.

Number of Contributors	0	
Total Amount of all Category (B) Contributions	\$	0.00

(C) Contributions of \$25.00 or less

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

Number of Contributors	0	
Total Amount of all Category (C) Contributions	\$	0.00

Total Number of Contributors	0	
Total Contributions (Sum of Categories (A), (B), and (C))	\$	0.00

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
---------------------	--------

There are no Contributions over \$250.00

Number of Contributors

0

Total Amount of all Category (A) Contributions

\$

0.00

(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

0

Total Amount of all Category (B) Contributions

\$

0.00

(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

0

Total Amount of all Category (C) Contributions

\$

0.00

Total Number of Contributors

0

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

\$

0.00

Schedule: 5. Any Other Persons or Groups of Persons**(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
---------------------	--------

There are no Contributions over \$250.00

Number of Contributors

Total Amount of all Category (A) Contributions

\$

(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 other person or groups of persons, of \$250.00 or less but more than \$25.00.

Number of Contributors

Total Amount of all Category (B) Contributions

\$

0.00

(C) Contributions of \$25.00 or less**Note:** Report the number of contributors and the total value of contributions received, from any other person or groups of persons, of \$25.00 or less.

Number of Contributors

Total Amount of all Category (C) Contributions

\$

Total Number of Contributors**Total Contributions** (Sum of Categories (A), (B), and (C))

\$

0.00

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 \$ 0.00

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	\$	0.00
Rental Vehicle	\$	0.00
Private Vehicle	\$	0.00
Kilometres travelled <u>0.00</u> at <u>\$0.00</u> cents per kilometre		
Bus Fare/Taxi	\$	0.00
Other (parking, etc.)	\$	0.00
Total of (A)	\$	0.00

(B) Accommodation

Hotel, Motel	\$	0.00
Temporary Residence	\$	0.00
Total of (B)	\$	0.00

(C) Living Allowance

Meals	\$	0.00
-------	----	------

Part II**Expenses****(b) Hire of Premises**

Set out below the name and address of every person, club, society, company and association from whom premises were acquired for the purpose of the election, with a description of the premises so acquired, the purpose for which and the length of time during which the same were used, 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 Premises	Purpose for which used	Period for which used	CH#	Total Invoice Amount	WRIT PERIOD	
								Amount Paid	Commercial Value
							Subtotal	\$	\$
							Total:	\$	

(greater of (a) or (b))

Part II**Expenses****(c) Advertising**

Set out below the cost of acquiring the right to the use of time on the facilities of any broadcasting undertaking or of acquiring the right to the publication of an advertisement in any newspaper or magazine circulated in the province. Set out the name and address of each broadcaster and publisher, with a description of the advertising, 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.**

							WRIT PERIOD	
Consec No.	Name	Address	Name of Publication or Broadcaster	Date of Issue	Ctt#	Total Invoice Amount	Amount Paid	Commercial Value
						Subtotal	\$	\$
Total:							\$	

(greater of (a) or (b))

Part II**Expenses****(d) Services**

Set out below the name and address of every person, club, society, company and association who did work on behalf of the candidate, with a description of the nature of the work done, 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 Work Done	CNA	Total Invoice Amount	WRIT PERIOD	
						Amount Paid	Commercial Value
					Subtotal	\$	\$
					Total:	\$	

(greater of (a) or (b))

Part II

Expenses

(e) 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	GST#	Total Invoice Amount	WRITE PERIOD	
						Amount Paid	Commercial Value
E1	Staples	2640 Quance Regina, SK, s4v2x5	printer		\$ 299.99	\$ 299.99	\$ 299.99
E2	Staples	2640 Quance Regina, SK, s4v2x5	business cards		\$ 12.16	\$ 12.16	\$ 12.16
E3	Dollarama	2327 Victoria ave Regina, SK, s4n1k5	hard paper		\$ 20.22	\$ 20.22	\$ 20.22
E4	Costco	665 University Pk Dr Regina, SK, s4v2v8	paper		\$ 17.78	\$ 17.78	\$ 17.78
Subtotal						\$ 350.15	\$ 350.15
Total:						\$ 350.15	120.27
(greater of (a) or (b))							120.27

CEODIR
-2016-004

66.81
13.50

19.74

Part II

Expenses

(f) 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.**

Conseq No.	Name	Address	Nature of Claim	GST	Total Invoice Amount	WRIT PERIOD	
						Amount Paid	Commercial Value
F1	Kleins	1015 Pasqua Regina, SK, s4t4k9	gas		\$ 58.00	\$ 58.00	\$ 58.00
F2	shell gas	3165 Truesdale Regina, SK, s4v2p6	gas		\$ 52.31	\$ 52.31	\$ 52.31
Subtotal						\$ 110.31	\$ 110.31

Total: \$ 110.31

(greater of (a) or (b))

99.31

99.31

220.67

Part II**Expenses****Claims Still Unpaid or Under the Direction of the Chief Electoral Officer or a Judge's Order****(g) 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.

Consec No.	Name	Address	Nature of Claim	Date Received	Paid or Unpaid	If paid, date of direction, order or judgment	Amount of Claim	Commercial Value
						Subtotal	\$	\$

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

\$

Part II**Expenses****(h) Disputed Claims**

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.

Consec No.	Name	Address	Character of Disputed Claim	Amount Claimed	Commercial Value
Subtotal				\$	\$

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

\$



E-413

Form WW

The Election Act, 1996
Section 261 (1)(c)

Declaration of a Business Manager of a Candidate

I, Tina Regel
Name

of _____
Address Postal Code

being the Business Manager of Mark Regel

a candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan for the
consistency of Regina Northeast

held on the 12th day of September, 2018

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 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]
Signature of Business Manager

Signed and declared before me by the above-named Business Manager at Regina in the

Province of Saskatchewan, on the 22nd day of Feb, 2019.
Day Month Year

[Signature]
A Commissioner for Oaths in and for the Province of Saskatchewan.
My commission expires on the 30 day of June, 2022



**Candidate's Declaration as to
Expenses**I, Mark Regel
Name

of _____

and whose occupation is EVRAZ STEELWORKER

Position _____

having been a Candidate at the election of a member to serve in the Legislative Assembly of Saskatchewan for the
constituency of Regina Northeastheld on the 12th day of September, 2018

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 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 Regina in theProvince of Saskatchewan, on the 22 day of Feb, 2019
Day Month Year

Notary

My commission expires on the 30 day of June, 2022

22

Mark Regel - Regina Northeast

