


## Registered Political Party's Return of Election Expenses

New Democratic Party, Sask. Section

Name of Registered Political Party

Saskatoon Meewasin By-Election Mar. 2/2017

As Reviewed  




Chartered Professional  
Accountants LLP



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## INDEPENDENT AUDITOR'S REPORT

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To John Tzupa, Chief Official Agent for New Democratic Party, Saskatchewan Section for submission to the Chief Electoral Officer of Saskatchewan in accordance with Section 251 of the *The Election Act, 1996*.

### Report on the Return

We have audited the accompanying Registered Political Party's Return of Election Expenses (the "Return") for New Democratic Party, Saskatchewan Section, in the by-election campaign for the constituency of Saskatoon Meewasin for the period February 3, 2017 to March 2, 2017, which comprises the Summary of Election Expenses, and Statements of Expenses for 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 March 2, 2017.

This return has been prepared by the Chief Official Agent for the Registered Party based on the financial reporting provisions of Section 251 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

### The Chief Official Agent's Responsibility for the Return

The Chief Official Agent of the registered party is responsible for the preparation of the Return in accordance with financial reporting provisions of Section 251 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan and for such internal control as the Chief Official Agent determines is necessary to enable the preparation of a Return that is free from material misstatements, whether due to fraud or error.

### Auditors' 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 auditors' judgment, 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 the internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Chief 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.

*An asset to our clients, not an expense*

2320 Lorne Street, Regina, SK S4P 2M9 ☎306-352-8621 📠306-565-8476 🌐mwc-cpa.ca

**NEW DEMOCRATIC PARTY, SASKATCHEWAN SECTION**  
**Notes to the Registered Political Party's Return of Election Expenses**  
**2017 Saskatoon Meewasin By-Election held March 2, 2017**

*(This note must be attached to the Return)*

**NOTE 1 DESCRIBING THE FINANCIAL REPORTING FRAMEWORK APPLIED  
FOR PREPARING THE REGISTERED POLITICAL PARTY'S RETURN OF  
ELECTION EXPENSES**

The Registered Political Party's Return of Election Expenses (the "Return") has been prepared in accordance with the financial reporting provisions of Section 251 of *The Election Act, 1996* and the accounting guidelines issued by Elections Saskatchewan.

The Return is prepared to assist the Chief Official Agent to meet the requirements of *The Election Act, 1996*. The Return is intended solely for the use of the Chief Official Agent 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.

Registered Political Party	By-Election Date
New Democratic Party, Saskatchewan Section	March 2, 2017

## Note

1. This Return must be transmitted to the Chief Electoral Officer within six (6) months after polling day at the election to which it relates.

### Subsection 251 (1)

2. This Return must be accompanied by the auditor's report to the chief official agent of the party on the information given in this Return.

### Subsection 251 (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 registered political party. See definition of "commercial value", subsection 220(c).
4. A statement, signed and receipted, by the donor and by the chief official agent, 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 251(2)(b)

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 244

### Subsection 251(2)(b)

NDP  
March 2, 2017  
Saskatoon Meewasin By-Election

On Behalf of

New Democratic Party, Sask. Section  
Name of Registered Political Party

Return

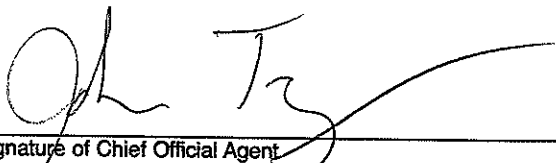
I, John Tzupa of  
Name Address

Mailing Address (if different from the residential address) Postal Code

Telephone Number Residence ( ) Business ( )

in the Province of Saskatchewan, being the chief official agent of the above-named registered political party,  
make the following Return respecting the election expenses of the said party, which were incurred during the

election held on the 2nd day of March, 2017.

  
Signature of Chief Official Agent  
August 29, 2017  
Date

Summary of Election Expenses

(a) Petty Expenses (total page 4)	\$	
(b) Hire of Premises (total page 5)	\$	
(c) Advertising (total page 7)	\$	30,074.89
(d) Services (total page 9)	\$	14,684.45
(e) Goods Supplied (total page 11)	\$	<del>1,470.78</del> 1430.78
(f) Travel and Hire of Vehicle (total page 12)	\$	<del>1,352.96</del> 1463.84
(g) Undisputed Claims Unpaid (total page 13)	\$	
TOTAL EXPENSES		47,653.96
	\$	<del>47,583.08</del>
(h) Disputed Claims Unpaid (total page 14)	\$	

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

NDP  
March 2, 2017  
Saskatoon Meewasin By-Election

## Expenses

(a) **Petty Expenses**

Set out below the petty expenses paid under the authority of the chief official agent pursuant to section 248. Attach and number consecutively, the statement(s) of particulars of the amounts expensed supported by supplier documents, bills and proofs of payment.

[illegible]

## 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	Amount Paid		Commercial Value	
Subtotal						(a)		(b)	

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

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## 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.

Consec. No.	Name	Address	Name of Publication or Broadcaster	Date of Issue	Amount Paid		Commercial Value	
A-1	AMEX Bank of Canada	Box 2000, West Hill, Toronto.	Google Ads		750	00	750	00
A-2	CFCR Radio	Box 7544, Saskatoon	CFCR Radio		950	00	950	00
A-3	John Tzupa	Box 568, Regina Beach	Radio Ads (Rawlco Radio C95 and Rock 102)		12,587	40	12,587	40
A-4	John Tzupa	Box 568, Regina Beach	Billboards (Outfront Media)	Feb 16-Mar 1, 2017	1,680	00	1,680	00
A-5	John Tzupa	Box 568, Regina Beach	Facebook Ads	Feb 12-Feb 22, 2017	581	91	581	91
A-6	John Tzupa	Box 568, Regina Beach	Youtube Ads	Feb 21-Feb 28, 2017	2,389	90	2,389	90
A-7	John Tzupa	Box 568, Regina Beach	Facebook Ads	Feb 23-Mar 1, 2017	6,007	48	6,007	48
A-8	John Tzupa	Box 568, Regina Beach	Radio Ads (Rawlco Radio C95 and Rock 102)	Feb 27-Mar 1, 2017	5,128	20	5,128	20
Subtotal					(a)	30,074 89	(b)	30,074 89

## Advertising (continued)

(a)	30,074	89	(b)	30,074	89.
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<b>Total:</b> (greater of (a) or (b))	30,074	8%
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# 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 registered political party, 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	Amount Paid		Commercial Value	
S-1	Research Now	PO Box 15191, Station A, Toronto	Polling	9,453	78	9,453	78
S-2	Sask Transportation Co.	1717 Sask. Drive, Regina	Delivery	28	72	28	72
S-3	Logan Seidlik	#1311- 5200 Parliament Ave, Regina	Design Work.	1,391	25	1,391	25
S-4	Talking Heads Productions	A-1515 6th Ave., Regina	Advertising Production	3,810	70	3,810	70
Subtotal				(a) 14,684	45	(b) 14,684	45

**Services (continued)**

(a)	14,684	45	(b)	14,684	45
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<b>Total:</b> (greater of (a) or (b))	14,684	45
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## 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 (if only hired, so state and give duration)	Amount Paid		Commercial Value	
G-1	AMEX Bank of Canada	Box 2002, West Hill, Toronto.	Radisson - accommodation	177	76	177	76
G-2	AMEX Bank of Canada	Box 2002, West Hill, Toronto	Meals & Accommodation	350	07	350	07
G-3	Mister Print.	1019 8th St. E., Saskatoon	Postcards	550	00	550	00
G-4	John Tzupa	Box 568, Regina Beach	Meals 2(1)(0)	15,00	<del>55</del> 00	15,00	<del>55</del> 00
G-5	John Tzupa	Box 568, Regina Beach	Meals	50	00	50	00
G-6	John Tzupa	Box 568, Regina Beach	Meals	90	00	90	00
G-7	John Tzupa	Box 568, Regina Beach	Meals & Accommodation	197	95	197	95
				1430	78	1430	78
Subtotal				(a)	<del>1,470</del> 78	(b)	<del>1,470</del> 78

**Goods Supplied (continued)**

(a)	1,470	78	(b)	1,470	78
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**Total:**  
(greater of (a) or (b))

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1,463.84

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.

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))

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#### (h) 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)	
		Subtotal				

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

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## Declaration of a Chief Official Agent of a Registered Political Party

I, John Tzupa of \_\_\_\_\_,  
Name Address


being the Chief Official Agent of New Democratic Party, Sask. Section, being a  
Name of Registered Political Party

registered political party, operating during an election held in Saskatchewan on the second  
day of March, 2017,

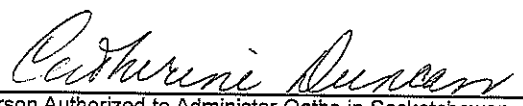
solemnly declare that I have examined the Return of Election Expenses to be transmitted to the Chief Electoral Officer, and now shown to me by the officer before whom this declaration is made, and that to the best of my knowledge and belief that Return is correct;

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 registered political party 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 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 Chief Official Agent

Signed and declared before me by the above-named Chief Official Agent at Regina in the  
Province of Saskatchewan, on the 29th day of August, 2017.

  
Person Authorized to Administer Oaths in Saskatchewan  
*My Commission expires  
August 31, 2018.*