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FEB 03 2012

ELECTIONS MANITOBA

## Independent Auditors' Report

To the Chief Financial Officer of the  
New Democratic Party of Manitoba

We have audited the Form 921, Statement of Income, Transfers and Election Expenses of a Registered Political Party for a Campaign Period of the New Democratic Party of Manitoba for the campaign period from September 6, 2011 to December 5, 2011 relating to the general election held on October 4, 2011, and a note describing the basis of accounting (the statements). The statements have been prepared by the party's management based on the financial provisions of the Elections Finances Act as issued by Elections Manitoba.

### *Management's Responsibility for the Statements*

The party's management is responsible for the preparation of the statements in accordance with the financial reporting provisions of the *Elections Finances Act* as issued by Elections Manitoba, and for such internal control as the party's management determines is necessary to enable the preparation of the statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the statements 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 about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the party's management, as well as evaluating the overall presentation of the statements.

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

## Independent Auditors' Report - continued

### *Basis for Qualified Opinion*

Due to the nature of the types of transactions inherent in any election campaign, the completeness of contribution income, fundraising income and donations in kind income and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of contribution income, fundraising income and donations in kind income and expenses was limited to the amounts recorded in the records of the party and we were not able to determine whether any adjustments might be necessary to income, expenses and the campaign period deficit.

### *Opinion*

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, Form 921, Statement of Income, Transfers and Election Expenses of a Registered Political Party for a Campaign Period of the New Democratic Party of Manitoba for the campaign period of September 6, 2011 to December 5, 2011 relating to the general election held on October 4, 2011 is presented fairly, in all material respects, in accordance with accounting requirements of the *Elections Finances Act* of Manitoba as issued by Elections Manitoba.

### *Basis of Accounting*

Without modifying our opinion, we draw attention to Note 1 to the statements, which describes the basis of accounting. The statements are prepared to comply with the financial reporting provisions of the *Elections Finances Act* as issued by Elections Manitoba. The statements are filed with Elections Manitoba in accordance with the *Elections Finances Act*. As a result, the statements may not be suitable for another purpose.

Winnipeg, Canada  
January 31, 2012

*Booke & Partners*

Chartered Accountants

921

Statement of Income, Transfers and Election Expenses of a Registered Political Party for a Campaign Period



(To be filed within 4 months after the end of the Election Day)

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FEB 03 2012

For the campaign period:

Date September 06, 2011 To Date December 05, 2011

ELECTIONS MANITOBA

Political Party

Name New Democratic Party of Manitoba

Auditor

Name of Auditor Booke and Partners, Chartered Accountants

Name of Professional Accountant to Whom Inquiry May be Directed (if different than above) Kelly Ukrainec, C.A.

Declaration

I, the undersigned, Chief Financial Officer hereby file the Statement of Income, Transfers and Election Expenses of a Registered Political Party for a Campaign Period along with an Auditor's Report from a qualified auditor. I declare that to the best of my knowledge and belief the information contained herein is complete, true and correct and in compliance with The Elections Finances Act.

Signature of Chief Financial Officer

Date February 3, 2012

**Statement of Income, Transfers and Election Expenses**

**Campaign Period Income**

300 Contributions (Cash)	\$ 820,288.36	←	To Form 920, line 635
305 Contributions (Donation in Kind)	_____	←	To Form 920, line 640
310 Transfers from constituency associations	_____	←	From line 700
320 Transfers from nominated candidates	3,275.80	←	From line 710
330 Fund raising	20,812.50		
340 Investment income	132.78		
Other Income (provide details)			
350 earned income previously held in trust	775.02		
351 sale of equipment	500.00		
352 _____	_____		
353 _____	_____		
354 _____	_____		
355 _____	_____		
356 _____	_____		
357 _____	_____		
358 _____	_____		
359 _____	_____		
360 _____	_____		

**390 Total Income** (total of line 300 to 360) line 390 \$ 845,784.46

**Election Expenses and Transfers**

400 Election expenses	\$ 1,312,939.53	←	From line 595
410 Transfers to constituency associations	_____	←	From line 720
420 Transfers to nominated candidates	356,696.53	←	From line 730

**430 Total Election Expenses and Transfers** (total of line 400 to 420) line 430 \$ 1,669,636.06

**440 Election Surplus/ (Deficit)** (line 390 minus line 430) line 440 \$ (823,851.60)

↑  
To Form 920, line 265

**Schedule 1 - Election Expenses (INCLUDING DONATIONS IN KIND)**

500 Advertising - Media	\$ 653,299.48
505 Posters, pamphlets, promotional	<u>70,735.54</u>
510 Use of Capital Assets	<u>                    </u>
515 Fund raising	<u>14,273.61</u>
520 Furniture and equipment rental	<u>26,712.87</u>
525 Honararia and salaries	<u>131,574.50</u>
530 Interest and bank charges	<u>4,147.62</u>
535 Legal and audit services	<u>                    </u>
540 Meeting space	<u>7,385.41</u>
545 Office occupancy (rent, utilities)	<u>5,618.43</u>
550 Office supplies and postage	<u>7,292.18</u>
Other professional services (provide details)	
555 IT consulting	<u>15,078.00</u>
556 Media consulting	<u>67,130.00</u>
557 Translation	<u>1,848.00</u>
558	<u>                    </u>
559	<u>                    </u>
560 Polling	<u>214,603.20</u>
565 Signs and structural support	<u>18,165.41</u>
570 Transportation, accommodation and food	<u>43,346.82</u>
575 Telephone	<u>31,728.46</u>
Other (provide details)	
580	<u>                    </u>
581	<u>                    </u>
582	<u>                    </u>
583	<u>                    </u>
584	<u>                    </u>
585	<u>                    </u>

**595 Total Election Expenses (total of line 500 to 585)**

line 595 **\$ 1,312,939.53**

**597 Less donations in kind**

line 597 **\$**

**599 Total Election Expenses eligible for reimbursement**

line 599 **\$ 1,312,939.53**

To line 400



## Schedule 2 - Transfers from Constituency Associations and Nominated Candidates

(Complete only if transfers were received in the campaign period from any constituency association or nominated candidate of the registered political party.)

### A. From Constituency Associations

Name of Constituency Association (attach list if necessary)	\$ Total of Transfers from each Constituency Association
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Total Transfers from Constituency Associations

Line 700

\$ nil

To line 310

1. List attached?

Yes \_\_\_\_\_

No   X







**Schedule 3 - Transfers to Constituency Associations and Nominated Candidates**

continue...

(The following information must be reported for any transfers sent during the campaign period by the registered political party to any constituency association or nominated candidate of the registered political party.)

**B. To Nominated Candidates**

Name of Nominated Candidate (attach list if necessary)	\$ Total of Transfers sent to each Nominated Candidate
Nancy Allan	5,327.70
Mohamed Alli	280.00
James Allum	11,370.24
Rob Altemeyer	11,297.30
Steve Ashton	7,682.50
Paul Beckta	2,259.00
Peter Bjornson	4,550.00
Sharon Blady	5,500.50
Erna Braun	11,900.00
Drew Caldwell	8,390.90
Kevin Chief	12,336.10
Dave Chomiak	4,127.20
Deanne Crothers	7,632.51
Greg Dewar	2,677.50
Sunny Dhaliwal	161.00
Garry Draper	3,307.50
Lorie Fiddler	558.74
Dave Gaudreau	8,435.00
Rosemary Hnatiuk	2,182.60
Jennifer Howard	10,179.40
Kerri Irvin-Ross	12,224.10
Bidhu Jha	12,912.81
James Kostuchuk	6,095.00
Ron Kostyshyn	4,038.30
Ron Lemieux	5,222.00
Gord Mackintosh	11,164.99
Jim Maloway	5,657.75
Dan Manning	2,145.50
Flor Marcelino	7,950.44
Ted Marcelino	6,390.94
Christine Melnick	16,722.30
Jim Murray	5,148.50
Tom Nevakshonoff	13,538.80
Theresa Oswald	19,509.69
Albert Parsons	2,772.00
Kurt Penner	6,631.50
Clarence Pettersen	3,529.60
Daryl Reid	8,330.00
Eric Robinson	9,910.00
Jim Rondeau	3,705.10
Cheryl Ryan	2,842.00
Amity Sagness	293.02
Mohinder Saran	5,187.00
Erin Selby	9,014.60

Greg Selinger	13,008.80
Elana Spence	6,041.06
Stan Struthers	7,364.82
Andrew Swan	13,230.61
Cory Szczepanski	552.50
Maurice Tallaire	1,759.00
Jacqueline Theroux	924.00
Frank Whitehead	3,275.80
Matt Wiebe	5,547.50
Melanie Wight	3,795.81
Dashi Zargani	105.00
<b>Total amount of Transfers to Nominated Candidates</b>	<b>Line 730 \$ 356,696.53</b>

**To line 420**

1. List attached?

Yes \_\_\_\_\_

No   **X**

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**New Democratic Party of Manitoba**  
**Electoral Division of New Democratic Party of Manitoba**  
**Note to Form 921, Party's Financial Statements**  
September 6, 2011 to December 5, 2011

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**1. Basis of accounting**

Form 921, Statement of Income, Transfers and Election Expenses of a Registered Political Party for a Campaign Period (the statements), has been prepared in accordance with the financial reporting provisions of the *Elections Finances Act* and the accounting guidelines issued by Elections Manitoba.

The statements are prepared to assist the party's management and the party to meet the requirements of the *Elections Finances Act*. The statements are intended solely for the use of the party's management, the party and the Chief Electoral Officer. Accordingly, readers are cautioned that the statements may not be suitable for another purpose. The *Elections Finances Act* requires that the statements be made available for public inspection.