

**AFFIDAVIT OF ACCOUNTING**

I/We, \_\_\_\_\_, of the City/Town of \_\_\_\_\_,  
[name of substitute decision maker(s)] [name of city/town]

in the Province of Manitoba, make oath and say:

1. I am/We are the substitute decision maker(s) for the property of \_\_\_\_\_,  
[name of adult living with an intellectual disability]  
hereafter referred to as “the adult living with an intellectual disability”, being so appointed by the  
Commissioner on \_\_\_\_\_, 20\_\_\_\_.  
[date of appointment/renewal of appointment]

2. Attached to this Affidavit is an accounting of the property, debts, liabilities, receipts, and  
disbursements of the adults living with an intellectual disability under my/our power as substitute  
decision maker(s) so far as these are known to me/us.  
This accounting is for the period of \_\_\_\_\_ to \_\_\_\_\_  
[date] [date]

and is marked as follows:

- Exhibit A, Opening Inventory as of the first day of the report period;
- Exhibit B, Statement of Monies Received during the report period;
- Exhibit C, Statement of Monies Disbursed during the report period;
- Exhibit D, Statement of Assets Sold or Realized and Assets Acquired during the report period;
- and
- Exhibit E, Reconciliation and Closing Inventory as of the last day of the report period.

**AFFIRMED/SWORN** before me, at the City  
of \_\_\_\_\_ in the Province  
of Manitoba, this \_\_\_\_\_ day of  
\_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
[signature of substitute decision maker(s) for property]

\_\_\_\_\_  
**A Commissioner of Oaths or Notary Public**

**My Commission Expires on** \_\_\_\_\_.

## Exhibit A - Opening Inventory

Opening Inventory as of \_\_\_\_\_  
[date]

**Note:** Report all assets that belong to the adult living with an intellectual disability as of the first date of the report period. Include values and provide supporting/verifying documentation for all assets reported.

Where required to report on a discretionary trust use a second set of forms.

<b><u>DESCRIPTION OF ASSETS</u></b>	<b><u>VALUE</u></b>
<i>Refer to the Inventory on Appointment or the Closing Inventory of the last annual accounting report.</i>	
<b>Bank/Credit Union Accounts</b> [provide statements]	_____
<b>Investments</b> [provide statements for investments held such as stocks, bonds, mutual funds, RDSP, RRIF, RRSP]	_____
<b>Real Property</b> [provide the most current property tax statement]	_____
<b>Personal Property</b> [only provide a detailed list of those items which will hold value over time such as vehicles and antiques and explain how the value reported was arrived at (i.e. appraisal, market valuation)]	_____
<b>Life Insurance</b> [provide policy and current policy statement]	_____
<b>Pre-paid Funeral Plan</b> [provide certificate/contract detailing ownership and value]	_____
<b>Monies owed to the adult living with an intellectual disability</b> [provide details about who owes the money and the amount owed]	_____
<b>Other</b> [provide supporting documentation for other assets such as cash, expected lump sum payments from insurance, pensions, annuities or estates]	_____
<b>Total</b>	<b>(A) \$</b> _____ [Transfer total amount of (A) to Reconciliation on the last page]

<b><u>DESCRIPTION OF DEBTS/LIABILITIES</u></b>	<b><u>AMOUNT OWING</u></b>
Provide supporting/verifying documentation including names and addresses of creditors.	
<b>Mortgage</b>	_____
<b>Bank Loans</b>	_____
<b>Credit Cards</b>	_____
<b>Other</b> [specify]	_____
<b>Total</b>	<b>\$</b> _____

<b><u>Name and address of persons who have an interest in the property or affairs of the adult living with an intellectual disability</u></b> [other than creditors reported above under debts/liabilities]:		
Name	Relationship	Address
_____	_____	_____
_____	_____	_____



### Exhibit C - Statement of Monies Disbursed

For the period of \_\_\_\_\_ to \_\_\_\_\_.  
[date] [date]

**Note:** Report all monies disbursed/paid out during the report period except for items reported in Exhibit D. In order by date paid out, include the detail of amount paid, to whom and the reason the money was paid out with respect to each amount disbursed.

If the detail of monies disbursed is available in a format different than that set out below, the Commissioner may accept the alternate format if it includes the detail required. **However, the total for Exhibit C must be completed.**

Provide supporting documentation for any single disbursement over \$500. If required supporting documentation for disbursements less than \$500 will be requested.

Date Disbursed	To Whom	Reason	Amount

**TOTAL AMOUNT OF MONIES DISBURSED:**

**(C) \$** \_\_\_\_\_

[Transfer total amount of (C) to Reconciliation on the last page]

## Exhibit D - Statement of Assets Sold, Realized or Acquired

For the period of \_\_\_\_\_ to \_\_\_\_\_  
[date] [date]

### Assets Sold

**Note:** Report the detail of any real or personal property sold. In order by date, provide the detail of the sale including to whom the property was sold and for what amount. The Gain (Loss) will be determined by the amount the asset was sold for in relation to the value of the asset reported on the last inventory.

Include supporting documentation. Examples may include investment statements, real or personal property sales agreements or bills of sale.

Date	Asset sold	To Whom	Amount	Gain (Loss)

**TOTAL AMOUNT OF GAIN (LOSS):** **(D) \$** \_\_\_\_\_  
[Transfer total amount of (D) to Reconciliation on the last page]

### Assets Acquired

**Note:** Report the detail of any real or personal property purchased/acquired. By order of date, provide the detail of the purchase/acquisition including the date, from whom and for what amount. With respect to personal property, only report items which hold value over time; all other expenditures on personal property are to be reported as a disbursement under Exhibit C.

Include supporting documentation. Examples may include investment statements, real or personal property purchase agreements, and bills of purchase.

Date	Asset Acquired	From Whom	Cost

**Total COST/VALUE:** **(E) \$** \_\_\_\_\_  
[Transfer total amount of (E) to Reconciliation on the last page]

## Exhibit E - Reconciliation and Closing Inventory

Closing Inventory as of \_\_\_\_\_  
[date]

<b><u>RECONCILIATION CALCULATION</u></b>		CALIDO USE
<b>Assets on opening date</b>	_____ (A)	
<b>Monies received</b>	+ _____ (B)	
<b>Monies disbursed</b>	- _____ (C)	
<b>Gain (Loss) on sales or realizations</b> <small>[Add gains or subtract losses]</small>	+/- _____ (D)	
<b>Acquisitions</b>	+ _____ (E)	
<b>RECONCILED AMOUNT</b>	<b>1. \$</b> _____	

<b>CLOSING INVENTORY</b>
Report the value of the assets as of the last day of the report period. Documentation to verify the value of assets on the closing date is required. Where verifying documentation is not available an explanation is required.

DESCRIPTION OF ASSETS	VALUE	CALIDO USE
<b>Bank/Credit Union Accounts</b> <small>[provide statements]</small>		
<b>Investments</b> <small>[provide statements for investments held such as stocks, bonds, mutual funds, RDSP, RRIF, RRSP]</small>		
<b>Real Property</b> <small>[provide the most current property tax statement]</small>		
<b>Personal Property</b> <small>[only provide a detailed list of those items which will hold value over time such as vehicles and antiques and explain how the value reported was arrived at (i.e. appraisal, market valuation)]</small>		
<b>Life Insurance</b> <small>[provide policy and current policy statement]</small>		
<b>Pre-paid Funeral Plan</b> <small>[provide certificate/contract detailing ownership and value]</small>		
<b>Monies owed to the adult living with an intellectual disability</b> <small>[provide details about who owes the money and the amount owed]</small>		
<b>Other</b> <small>[provide supporting documentation for other assets such as cash, expected lump sum payments from insurance, pensions, annuities or estates]</small>		
<b>CLOSING VALUE</b>	<b>2. \$</b> _____	

***The above closing values will become the opening inventory in your next annual accounting report.***

**Note:** The value of assets on closing date as indicated in the Reconciled amount (# 1 above) should be the same as the total value of the property in Closing Inventory (# 2 above). Where the values are not equal an explanation is required. Examples could include market value fluctuations in investments during the report period.

<b>ACCEPTED</b>	
_____ Commissioner for Adults Living with an Intellectual Disability	_____ Date