

## Independent Auditors' Report

To Peter J. Manastyrsky, Official Agent for Kaur Sidhu, and Kaur Sidhu, the Candidate

We have audited the accompanying Form 922, Candidate's Financial Statements and Supporting Schedules, which comprises the Statement of Assets, Liabilities and Surplus as at June 20, 2016, the Statement of Income, Expenses and Transfers for the Candidacy of Kaur Sidhu for the candidacy period from May 9, 2015 to June 20, 2016 relating to the election held on April 19, 2016 in the Electoral Division of The Maples, and a note describing the basis of accounting. Form 922 has been prepared by the Official Agent based on the financial reporting provisions of The Election Financing Act of Manitoba.

### Official Agent's Responsibility for Form 922

The Official Agent is responsible for the preparation of Form 922 in accordance with the financial reporting provisions of The Election Financing Act of Manitoba, and for such internal control as the Official Agent determines is necessary to enable the preparation of Form 922 that is free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on Form 922 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 Form 922 is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in Form 922. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of Form 922, whether due to fraud or error. In making those risk assessments, auditors consider internal control relevant to the Official Agent's preparation and fair presentation of Form 922 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 Official Agent's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Official Agent, as well as evaluating the overall presentation of Form 922.

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

### Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, Form 922, Candidate's Financial Statements and Supporting Schedules for Kaur Sidhu for the candidacy period from May 9, 2015 to June 20, 2016 relating to the election held on April 19, 2016 in the Electoral Division of The Maples are prepared, in all material respects, in accordance with the financial reporting provisions of The Election Financing Act of Manitoba.

# Independent Auditors' Report - continued

## Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to Form 922, which describes the basis of accounting. Form 922 is prepared to comply with the financial reporting provisions of The Election Financing Act of Manitoba. Form 922 is filed with Elections Manitoba in accordance with The Election Financing Act of Manitoba. As a result, Form 922 may not be suitable for any other purpose.

Winnipeg, Manitoba  
September 5, 2016

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Chartered Accountants

**Kaur Sidhu Campaign**  
**Electoral Division of The Maples**  
**Note to Form 922, Candidate's Financial Statements**  
**May 9, 2015 to June 20, 2016**

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**1. Basis of Accounting**

Form 922, Candidate's Financial Statements have been prepared in accordance with the financial reporting provisions of The Election Financing Act of Manitoba and the accounting guidelines issued by Elections Manitoba.

Form 922 is prepared to assist the Official Agent and the candidate to meet the requirements of The Election Financing Act of Manitoba. Form 922 is intended solely for the use of the Official Agent, the candidate and the Chief Electoral Officer. Accordingly, readers are cautioned that Form 922 may not be suitable for any other purpose. The Election Financing Act of Manitoba requires that Form 922 be made available for public inspection.

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**Candidate's Financial Statements  
and Supporting Schedules**

**Elections  
Manitoba** 

**For the Candidacy Period**

Date May 9, 2015

To

Date June 20, 2016

**Candidate**

Name

Kaur Sidhu

Electoral Division

The Maples

Endorsing Registered Party (If applicable)

Progressive Conservative Party of Manitoba

**Official Agent**

Name

Peter J. Manastyrsky

**Auditor**

Name

MYPD Chartered Accountants

Name of Public Accountant to Whom Inquiry May be Directed (if different than above)

Mike Yosyk, B. Comm (Hons), CA

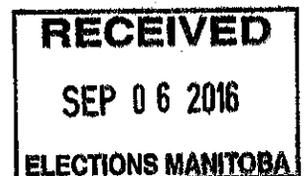
**Declaration**

I, the undersigned Official Agent, hereby file a completed Form 922 – *Candidate's Financial Statements and Supporting Schedules* – 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 Election Financing Act*.

  
Signature of Official Agent

September 5, 2016

Date





# Statement of Income, Expenses and Transfers for the Candidacy Period

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## Income and Transfers

300 Contributions	\$ <u>27,306.00</u>	← From line 630, column C
325 Transfers from candidate's constituency association	<u>7,400.00</u>	← From line 760
330 Transfers from endorsing registered party	<u>2,270.00</u>	← From line 720
316 Fundraising	<u>24.99</u>	
320 <u>Interest</u>	<u>2.16</u>	
<b>390 Total Income and Transfers</b> (total of line 300 to 360)		line 390 \$ <u>37,003.15</u>

## Expenses and Transfers

400 Expenses and Transfers	\$ <u>34,083.38</u>	← From line 595
405 Non-election expenses	<u>10,260.65</u>	← From line 590, column D
415 Transfer of money to endorsing registered party	<u>                    </u>	
420 Transfer of property and services to endorsing registered party	<u>                    </u>	
<b>430 Total Expenses and Transfers</b> (total of line 400 to 420)		line 430 \$ <u>44,344.03</u>

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<b>440 Total Period Surplus / (Deficit)</b> (line 390 minus line 430)		line 440 \$ <u>(7,340.88)</u>
		↑ To line 275

**Schedule 1 – Candidacy Period Expenses (including non-monetary expenses)**

Election Expenses used in Election period				
A Cash/Credit	B Non-monetary	C Property and Services Used and Received Through Transfers	D Non-Election Expenses in Candidacy Period	E Total Expenses (columns A plus B plus C plus D)
500 Advertising - media	2,656.11		728.20	3,384.31
505 Posters, pamphlets, promotional	3,925.44		1,022.65	4,948.09
525 Honouraria/salaries	10,134.00		680.00	10,814.00
530 Interest and bank charges	23.00		5.90	28.90
535 Audit fees (amount in excess of subsidy)			810.00	810.00
545 Office occupancy	1,690.00		1,253.00	2,943.00
550 Office supplies	1,257.73	105.00	918.18	2,280.91
555 Polling	2,938.00			2,938.00
560 Signs/structural support	8,758.88			8,758.88
565 Transportation, accommodation and food	2,341.03		2,265.80	4,606.83
575 Legal fees			2,233.09	2,233.09
580 Personal	254.19		143.83	398.02
585 Campaign school registration			200.00	200.00
590 Total (total of line 500 to 585)	33,978.38	105.00	10,260.65	44,344.03

595 Total election expenses  
(Total of line 590 column A, B and C)

34,083.38	← To line 400	↑ To line 405
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Provide the amount of bank charges and loan interest incurred from the close of polls to 4 months after election day. (Not required if candidate did not qualify for reimbursement)

Loan interest line 597 \$ \_\_\_\_\_

Bank Charges line 598 \$ \_\_\_\_\_



**LIST OF CONTRIBUTORS TO KAUR SIDHU'S CAMPAIGN (\$250 or more)****Book 01176-01200**

Jasmeet Panchhi	\$251.00
Pardeep Singh Bhullar	\$400.00
Rajan Sharma	\$300.00
Jasminder Johal	\$400.00
Kamaljeet Kaur	\$400.00
Lynda Bains	\$400.00
Karmdeep Sidhu	\$400.00
Manjit Chana	\$350.00
Kuldip Johal	\$300.00
Satnam Kaur Brar	\$400.00

**Book 01226-01250**

Sanjay Sharda	\$300.00
Kamaldeep Grewal	\$300.00
Gurtej Malhi	\$250.00
Ravinder Paul Sandhu	\$400.00
Jaspreet Sandhu	\$400.00
Prempaul Sidhu	\$450.00
Gurcharan Singh Gill	\$400.00
Tarundeu Singh	\$400.00
Gurjeet Singh	\$400.00
Kevin Anseeuw	\$400.00
Kiranpaul KP Cheema	\$500.00
Satwant Brar	\$500.00
Jatinder S. Dhaliwal	\$600.00
Gurjeet Singh	\$400.00
Bhavanjat Singh Dhaliwa	\$600.00
Kuldeep Brar	\$300.00
Kuldip Gurm	\$500.00
Rajbir Kaur Gill	\$500.00

**Book 01251-01275**

Baljinder Chahal	\$500.00
Mohinder Kaur	\$1250.00
Amandeep Sidhu	\$500.00
Amar Warraich	\$250.00
Madan Sharma Bal Sharma	\$250.00
Gurpreet Brar	\$400.00
Luba Fedorkiw	\$300.00
Dharminderpal Sandhu	\$500.00
Pritpal S. Dhanjal	\$400.00
Rajinder Chahal	\$500.00
Kamaljit Chahal	\$500.00
Amardeep Singh Viria	\$400.00

**Book 01301-01325**

Pushpinder Singh Mander  
Baghvir Sehira  
Iobal Bhathal  
Pupinder Singh  
Sinderpal Turka  
Dr. Raj Mahay  
Santosh Mahay

\$400.00  
\$250.00  
\$500.00  
\$400.00  
\$500.00  
\$250.00  
\$250.00

**Book 66676-66700**

Tarsem Cheema  
Balraj Boparai

\$300.00  
\$300.00

**Book 66976-67000**

Yadwinder Singh Sandhu  
Balwinder Singh Sidhu

\$250.00  
\$500.00

Total \$20,851.00

### Schedule 3 – Transfers from Endorsing Registered Party

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*(Complete only if the candidate's campaign received transfers from the candidate's endorsing registered party)*

A.	Total value of all <b>cash transfers</b> received during the candidacy period from the candidate's endorsing registered party:	line 700	\$ <u>2,000.00</u>	
B.	Total value of all <b>transfers of property or services</b> during the candidacy period from the candidate's endorsing registered party:	line 710	\$ <u>270.00</u>	
C.	Total transfers from candidate's endorsing registered party: (total of line 700 to 710)	line 720	\$ <u>2,270.00</u>	← <span style="border: 1px solid black; padding: 2px;">To line 320</span>
D.	If you entered an amount on line 710, report the value of property or services that were <b>used</b> in the election period:	line 730	\$ <u>105.00</u>	



## Schedule 5 – Reconciliation of Income Tax Receipts

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*(Complete only if the candidate was registered to issue income tax receipts – i.e. Form 911 was filed with Elections Manitoba.)*

Total number of income tax receipts received from Elections Manitoba: line 780 175

Total number of income tax receipts returned to Elections Manitoba:

• Issued to Contributors line 790 109 ← 

Return Elections Manitoba copies only.
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• Voided or cancelled line 800 4 ← 

Return all three copies
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• Unused line 810 62 ← 

Return all three copies
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Total number of income tax receipts returned to Elections Manitoba  
(total of line 790 to 810) line 820 175

Total unreturned income tax receipts line 830           

Please provide receipt numbers and an explanation for unreturned income tax receipts.

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## Schedule 6 – Accounts Payable

(Complete only if there are amounts owing to suppliers at the end of the candidacy period. Do not include loans payable.)

Name of Supplier	Description of Expense	\$ Amount
Peter J. Manastyrsky	Honourarium	1,136.07
Luba Fedorkiw	Honourarium	3,000.00
Surinder Mavi	Honourarium	800.00
Narinder Saini	Honourarium	800.00
Gurcharan Gill	Honourarium	800.00
MYPD Chartered Accountants	Audit fees	810.00
	<b>Total accounts payable</b>	<b>line 840</b>
		\$ 7,346.07

↑

To line 200





**Schedule 9 – Annual Advertising Expenses** (outside the election period and to be completed for the year of a fixed date election)

(Complete the following schedule to calculate the amount of advertising expenses subject to the annual advertising limits.) s.58(2)

Advertising means advertising that promotes or opposes (directly or indirectly) a registered party, candidate, or leadership contestant. (s.115) For this part it includes promotional materials. (s. 57)

Total advertising expenses incurred during year \$728.20 (outside the election period)

910 Endorsed candidate (from line 940) line 910 \$ 728.20

920 Individuals (from line 950) line 920 \$ \_\_\_\_\_

930 **Total Annual advertising expenses outside election period**  
(total line 910 and 920) line 930 \$ 728.20

A. Advertising expenses incurred by the candidate outside the election period and in the year of a fixed date election.\*

Details of Expense	\$ Amount
Coffee News	238.20
Pilipino Express News	160.00
TE Brothers Inc.	105.00
Punjab Cultural Centre	125.00
Filipino Journal	100.00
<b>Total line 940</b>	<b>\$ 728.20</b>

B. Advertising expenses incurred by an individual on the candidate's behalf with the candidate's knowledge and consent outside the election period and in the year of a fixed date election.\*

Name of Individual	Address	\$ Amount
<b>Total line 950</b>		<b>\$</b>

\* Attach separate list if necessary.