



## INDEPENDENT AUDITOR'S REPORT

### ON FORM 922, CANDIDATE'S FINANCIAL STATEMENTS AND SUPPORTING SCHEDULES

To MECWAN, BRUNO, official agent for SHAHI, PARAMJIT,

#### Opinion

We have audited Form 922, Candidate's Financial Statements and Supporting Schedules, prepared in accordance with the accounting requirements of *The Election Financing Act* of Manitoba and *Accounting Guide – Accounting For Purposes of The Election Financing Act* issued by the Chief Electoral Officer, for the candidacy of SHAHI, PARAMJIT for the candidacy period from July 06, 2023 to December 4, 2023 relating to the election held on October 3, 2023 in the electoral division of Fort Richmond.

In our opinion, Form 922, Candidate's Financial Statements and Supporting Schedules for SHAHI, PARAMJIT are presented fairly, in all material respects, in accordance with the accounting requirements of *The Election Financing Act* of Manitoba and *Accounting Guide – Accounting For Purposes of The Election Financing Act* issued by the Chief Electoral Officer.

#### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the *Audit of the Form 922, Candidate's Financial Statements and Supporting Schedules* section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of the financial statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the Form 922, Candidate's Financial Statements and Supporting Schedules, which describes the basis of accounting. The Form 922, Candidate's Financial Statements and Supporting Schedules are prepared to assist the candidacy of SHAHI, PARAMJIT to meet the requirements of *The Election Financing Act* of Manitoba. As a result, the Form 922, Candidate's Financial Statements and Supporting Schedules may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### Responsibilities of Management and Those Charged with Governance for the Form 922, Candidate's Financial Statements and Supporting Schedules

The Official Agent and the Candidate are responsible for the preparation and fair presentation of the Form 922, Candidate's Financial Statements and Supporting Schedules in accordance with *The Election Financing Act* of Manitoba and the *Accounting Guide – Accounting for Purposes of the Election Financing Act*, and for such internal control they determine is necessary to enable the preparation of the Form 922, Candidate's Financial Statements and Supporting Schedules that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibilities for the Audit of the Form 922, Candidate's Financial Statements and Supporting Schedules

Our objectives are to obtain reasonable assurance about whether the Form 922, Candidate's Financial Statements and Supporting Schedules as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Form 922, Candidate's Financial Statements and Supporting Schedules.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Form 922, Candidate's Financial Statements and Supporting Schedules, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made the Official Agent and Candidate
- Evaluate the overall presentation, structure and content of the Form 922, Candidate's Financial Statements and Supporting Schedules, including the disclosures, and whether the Form 922, Candidate's Financial Statements and Supporting Schedules represents the underlying transactions and events in a manner that achieves fair presentation
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*GHI Professional Corporation*

*Chartered Professional Accountant*

Winnipeg, Manitoba

February 20, 2024

FORM 922, CANDIDATE'S FINANCIAL STATEMENTS AND SUPPORTING SCHEDULES

**Note 1 - Basis of accounting**

The Form 922, Candidate's Financial Statements and Supporting Schedules are prepared to assist the candidacy of SHAHI, PARAMJIT to meet the requirements of The Election Financing Act of Manitoba. As a result, the Form 922, Candidate's Financial Statements and Supporting Schedules may not be suitable for another purpose.

Amended

922

Candidate's Financial Statements and Supporting Schedules



RECEIVED  
FEB 20 2024  
ELECTIONS MANITOBA

(To be filed within 4 months after Election Day. Complete the form in ink.)

For the Candidacy Period

July 06, 2023

To

December 04, 2023

Candidate

Name	Shahi, Paramjit
Electoral Division	Fort Richmond
Endorsing Registered Party (if applicable)	The Progressive Conservative Party of Manitoba

Official Agent

Name	Bruno Mecwan
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Auditor

Name of Auditor	GHI Professional Corporation
Name of Professional Accountant to Whom Inquiry May be Directed (if different than above)	GHI Professional Corporation

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

02/19/2024

Date (mm/dd/yyyy)

**Statement of Assets, Liabilities and Surplus (Deficit) as at the End of the Candidacy Period**

**Assets**

100	Cash	\$	22,858.75	
110	Accounts receivable		0.00	
115	Inventory*		0.00	
	Other assets (provide details)			
130	_____		0.00	
135	_____		0.00	
<b>190</b>	<b>Total assets</b> (total of lines 100 to 135)			line 190 \$ <u>22,858.75</u>

**Liabilities**

200	Accounts payable	\$	0.00	From line 840
205	Overdraft/ line of credit**		0.00	
220	Loans**		0.00	Lines 190 and 290 must be the same.
	Other liabilities (provide details)			
230	_____		0.00	
240	_____		0.00	
275	Candidacy period surplus/(deficit)		22,858.75	From line 440
<b>290</b>	<b>Total liabilities and surplus</b> (total of line 200 to 275)			line 290 \$ <u>22,858.75</u>

\* Inventory as of the end of the candidacy period would include items purchased but not used (i.e. expensed). Inventory should also be taken as of 8 p.m. on election day in order to exclude the value from the amount reported as election expenses.

\*\* A written copy of each loan agreement must be filed separately if there was a loan, line of credit, or bank overdraft in existence at any time to the candidate during the candidacy period.

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

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**Income and Transfers**

300	Contributions	\$ 75,850.00	From line 630, column C
310	Transfers from constituency associations	7,500.00	From line 760
320	Transfers from endorsing registered party	0.00	From line 720
330	Fundraising	0.00	
	Other income (provide details)		
360	_____	0.00	
<b>390</b>	<b>Total income and transfers</b> (total of lines 300 to 360)	line 390	\$ 83,350.00

**Expenses and Transfers**

400	Election expenses	\$ 30,559.74	From line 595
405	Non – election expenses	29,931.51	From line 590, column D
415	Transfer of money to endorsing registered party	0.00	
420	Transfer of property and services to endorsing registered party	0.00	
<b>430</b>	<b>Total expenses and transfers</b> (total of lines 400 to 420)	line 430	\$ 60,491.25
<b>440</b>	<b>Total period surplus/ (deficit)</b> (line 390 minus line 430)	line 440	\$ 22,858.75 <span style="border: 1px solid black; padding: 2px;">To line 275</span>

**Schedule 1 – Expenses (INCLUDING NON-MONETARY CONTRIBUTIONS)**

	Election expenses used in election period			D Non-election expenses in candidacy period	E Total expenses (columns A plus B plus C plus D)
	A Cash/Credit	B Non-monetary	C Property and services used and received through transfer		
500 Advertising	8,559.69	0.00	0.00	7,276.19	15,835.88
505 Posters, pamphlets, promotional	10,099.98	0.00	0.00	10,024.01	20,123.99
511 Disability				0.00	0.00
512 Child care				0.00	0.00
515 Fundraising	0.00	0.00	0.00	0.00	0.00
520 Furniture and equipment rental	0.00	0.00	0.00	0.00	0.00
525 Honoraria/salaries	3,700.00	0.00	0.00	3,500.00	7,200.00
530 Interest and bank charges	541.67	0.00	0.00	78.50	620.17
535 Audit fee (amount in excess of subsidy)				0.00	0.00
545 Office occupancy (rent, utilities)	604.35	0.00	0.00	700.27	1,304.62
550 Office supplies and postage	365.95	0.00	0.00	32.43	398.38
555 Polling (opinion surveys/market research)	0.00	0.00	0.00	424.23	424.23
560 Signs and structural support	2,500.00	0.00	0.00	0.00	2,500.00
565 Transportation, accommodation and food	4,012.31	0.00	0.00	349.50	4,361.81
570 Telephone	175.79	0.00	0.00	462.38	638.17
575 Personal	0.00	0.00	0.00	0.00	0.00
Other (provide details)					
580 Photography	0.00	0.00	0.00	364.00	364.00
585 Sov.North Survey-Paid by Party	0.00	0.00	0.00	6,720.00	6,720.00
590 <b>Total</b> (Total of 500 to 585)	\$ 30,559.74	\$ 0.00	\$ 0.00	\$ 29,931.51	\$ 60,491.25

From schedule 7, line 850

From schedule 8, line 860

**595 Total election expenses**

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

\$ 30,559.74

To line 400

To line 405

Provide the amount of bank charges and loan interest incurred from election day to four months after election day. (Not required if candidate did not qualify for reimbursement)

Loan interest line 597 \$ 0.00

Bank charges line 598 \$ 0.00

**Schedule 2A – Contributions to a Candidate**  
(INCLUDING NON-MONETARY CONTRIBUTIONS)

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**A. Contribution summary**

		A	B	C (A plus B)
	Aggregate contributions	Monetary contributions	Non-monetary contributions	Total of all contributions
600	\$250 or more	73,900.00	0.00	73,900.00
610	Less than \$250	1,950.00	0.00	1,950.00
630	Total	\$ 75,850.00	\$ 0.00	\$ 75,850.00

To line 300

**Schedule 2B – Contributions to a Candidate**  
**(INCLUDING NON-MONETARY CONTRIBUTIONS)**

**B. Contributions of \$250 or more**

Complete part B only if the aggregate value of the contributions (monetary and non-monetary) from any individual normally resident in Manitoba was \$250 or more.

Name of contributor	\$ Aggregate value of contribution
Bal, Charanpreet	1,000.00
Bhandal, Harbinder	5,000.00
Bhangoo, Hardev	4,000.00
Bhatt, Gaurav	350.00
Bhullar, Pardeep	1,500.00
Borger, Jo-Ann	500.00
Borger, Linda	500.00
Brar, Sarabjit	500.00
Brar, Sukhdeepak	500.00
Brar, Sulakhan	1,000.00
Chahal, Ravinder	2,000.00
Chahal Rajan, Abhey	300.00
Cheema, Karanpal	500.00
Chohan, Dr Permvir	1,000.00
Deol, Sandeep	2,000.00
Dhingra, Sanjiv	400.00
Dyck, Henry	500.00
Furgus, Nigel	2,500.00
Gill, Iqbal	500.00
Gill, Navdeep	4,000.00
Grewal, Amandeep	500.00
Grewal, Gurpreet	500.00

Grewal, Hardeep	500.00
Grewal, Karandeep	500.00
Jhand, Amritpal	1,000.00
Kaila, Sukhdarshan	500.00
Kaler, Jaskarn	1,000.00
Kamta, Singh	1,000.00
Kang, Ajit Singh	500.00
Kang, Manjinder	1,000.00
Kang, Sital	2,000.00
Kapoor, Amit	1,500.00
Kitano, Andrea	250.00
Lee, Ken	1,000.00
Lukes, Janice	1,000.00
Mackenzie, Alexander	400.00
Mangat, Jaswinder	1,000.00
Mann, Amrinder	500.00
Morley-Lecomte, Janice	300.00
Nagra, Amarjit	400.00
Nagra, Gurmit	400.00
Nagra, Tanjit	400.00
Paletta, Silvano	1,000.00
Panchhi, Amarjit	3,000.00
Panchhi, Baljit	1,000.00
Pandher, Sikander Singh	1,500.00
Poirier, Vicki	400.00
Rai, Gagandeep Singh	5,000.00
Rupinder, Brar	500.00
Sandhwalia, Baljinder	500.00

Sandhu, Baljeet	500.00
Sandhu, Shaminder	2,000.00
Sandhu, Yadwinder Singh	1,000.00
Sardana, Jitender	500.00
Sardana, Shalu	1,000.00
Sharma, Amandeep	1,500.00
Sharma, Sunil	1,500.00
Shaw, Mary	500.00
Shaw, Nevin	500.00
Singh, Jasvir	1,000.00
Singh, Mandeep	500.00
Teperto, Derek	500.00
Thind, Barjinder	1,000.00
Thind, Devinderpal	1,500.00
Uppal, Kamal Preet	1,000.00
Verma, Neeru	1,000.00
Viria, Rajinderpal	300.00
Yahapour, Mazyar	500.00
<b>Total aggregate contributions of \$250 or more</b>	\$ 73,900.00

### Schedule 3 – Transfers from Endorsing Registered Party

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Complete only if the candidate's campaign received transfers from the endorsing registered party:

- |  |          |    |             |                    |
|--|----------|----|-------------|--------------------|
| A. Total value of all <b>cash transfers</b> received during the candidacy period from the endorsing registered party:                    | line 700 | \$ | <u>0.00</u> |                    |
| B. Total value of all <b>transfers of property or services</b> received during the candidacy period from the endorsing registered party: | line 710 | \$ | <u>0.00</u> |                    |
| C. Total transfers from endorsing registered party:<br>(total of line 700 to 710)  | line 720 | \$ | <u>0.00</u> | <b>To line 320</b> |
| 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>0.00</u> |                    |

## Schedule 4 – Transfers from Candidate’s Constituency Association

Complete only if the candidate’s campaign received transfers from the constituency association:

- A.** Total value of all **cash transfers** received during the candidacy period from the constituency association: line 740 \$ 7,500.00
- B.** Total value of all **transfers of property or services** received during the candidacy period from the constituency association: line 750 \$ 0.00
- C.** Total transfers from constituency association: (total of line 740 to 750) line 760 \$ 7,500.00 **To line 310**
- D.** If you entered an amount on line 750, disclose the value of property or services that were used during the election period: line 770 \$ 0.00

If the aggregate value of transfers, as calculated on line 760 is \$250 or more, provide the following information:

**E.** Were there contributions of \$250 or more to the constituency association during the candidacy period?

No (no further information is required)

Yes (complete the schedule below)

Name of contributors of \$250 or more to the constituency association (attach list if necessary)	\$ Aggregate value of contribution
	0.00

## Schedule 5 – Reconciliation of Income Tax Receipts

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Complete only if the candidate's campaign received transfers from the constituency association:

Total number of income tax receipts received from Elections Manitoba: line 780 85

Total number of income tax receipts returned to Elections Manitoba:

• Issued to contributors line 790 85

**Return Elections  
Manitoba copies only.**

• Voided or cancelled line 800 0

**Return all three  
copies.**

• Unused line 810 0

**Return all three  
copies.**

Total number of income tax receipts returned to Elections Manitoba  
(total of line 790 to 810) line 820 85

Total unreturned income tax receipts (line 780 minus line 820) line 830 0

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

### 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
		0.00
<b>Total accounts payable</b>		<b>Line 840</b> \$ <b>0.00</b>

To line 200

## Schedule 7 – Candidate’s Disability Expenses

Complete only if reasonable\* expenses were incurred by a candidate in relation to a disability to enable the candidate to campaign in an election period.

\* Per section 115 of The Election Financing Act, reasonable expenses are those that are over and above the expenses normally incurred by the candidate.

List and describe the nature of the expenses incurred and the amounts claimed.

Description of expense	\$ Value of expense incurred
	0.00
<b>Total disability expenses</b>	<b>Line 850</b> \$ 0.00

**To line 511  
column D**

\_\_\_\_\_  
Signature of candidate

\_\_\_\_\_  
Date (mm/dd/yyyy)

## Schedule 8 – Candidate’s Child Care Expenses

Complete only if reasonable\* expenses were incurred by a candidate in relation to a disability to enable the candidate to campaign in an election period.

\* Per section 115 of The Election Financing Act, reasonable expenses are those that are over and above the expenses normally incurred by the candidate.

List and describe the nature of the expenses incurred and the amounts claimed.

Description of expense	\$ Value of expense incurred
	0.00
<b>Total child care expenses</b>	\$ 0.00
<b>Line 860</b>	<b>To line 512 column D</b>

Signature of candidate \_\_\_\_\_

Date (mm/dd/yyyy) \_\_\_\_\_

## Schedule 9 – Pre-election Period Advertising Expenses

(90-DAY PERIOD BEFORE THE START OF THE ELECTION PERIOD IN THE YEAR OF A FIXED DATE ELECTION)

Complete the following schedule to calculate the amount of advertising expenses subject to the pre-election period advertising limits. [s.58(2)]

Record your expenses if your candidacy period start date commenced before or during this 90-day pre-election period.

Advertising means advertising that promotes or opposes (directly or indirectly) a registered party, candidate, or leadership contestant. [s.115]

Endorsed candidate (from line 940)

line 910 \$ 6,952.88

Individuals (from line 950)

line 920 \$ 0.00

### 930 Total pre-election period advertising expenses

(total line 910 and 920)

line 930 \$ 6,952.88

#### A. Advertising expenses incurred by the candidate in the pre-election period.\*

Details of expense	\$ Amount
Benchmark Advertising-Outdoor benches/Garbage Bins	3,832.50
DH Communications-Social Media Advertisement	750.00
Winnipeg Outdoor Marketing Group-Outdoor benches/Garbage Bins	2,370.38
<b>Total</b>	
<b>line 940</b>	<b>\$ 6,952.88</b>

#### B. Advertising expenses incurred by an individual on the candidate's behalf with the candidate's knowledge and consent in the pre-election period.\*

Name of individual	\$ Amount
	0.00
<b>Total</b>	
<b>line 950</b>	<b>\$ 0.00</b>

\* Attach separate list if necessary