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**INDEPENDENT AUDITOR'S REPORT**

**To: Sukhjinder Sandhu, Official Agent for Navraj Brar the Candidate of Burrows**

I have audited the accompanying Form 922, Candidate's Financial Statements and Supporting Schedules, which comprises the Statement of Assets, Liabilities and Surplus as at December 04, 2023, Statement of Income, Expenses and Transfers for the Candidacy of Navraj Brar for the Candidacy Period from August 10, 2023 to December 04, 2023 relating to the election held on October 03, 2023 in the Electoral Division Burrows. The accrual basis of accounting has used to prepare the statements by the Official Agent based on the financial reporting provisions of the Elections Finances Act as issued by Elections Manitoba.

**Official Agent's Responsibility for the Statements**

The Official Agent 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 Official Agent determines is necessary to enable the preparation of the statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

My responsibility is to express an opinion on the statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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 Official Agent, as well as evaluating the overall presentation of the statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Basis of qualified opinion**

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

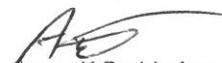
**Opinion**

In my opinion, except for the effects of the manner described in the Basis for qualified opinion paragraph, Form 922, Candidate's Financial Statements and Supporting Schedules for Navraj Brar for the candidacy period of August 10, 2023 to December 04, 2023 relating to the election held on October 03, 2023 in the Electoral Division Burrows are prepared, in all material respects, in accordance with the financial reporting provisions of the Elections Finances Act as issued by Elections Manitoba.

**Basis of Accounting**

Without modifying my opinion, the statements have been prepared by using accrual 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.

City: Winnipeg  
Date: February 01, 2024

  
Aruna K Parbhakar  
CPA, CGA

922

Candidate's Financial Statements  
and Supporting Schedules



RECEIVED

FEB 02 2024

ELECTIONS MANITOBA

To be filed within four months after election day.

For the candidacy period

DATE

August 10, 2023

To

DATE

December 4, 2023

Candidate

NAME

Navraj Brar

ELECTORAL DIVISION

Burrows

REGISTERED PARTY / INDEPENDENT

The Progressive Conservative Party of Manitoba

Official  
Agent

NAME

Sukhjinder Sandhu

Auditor

NAME OF AUDITOR

Aruna K Parbhakar CPA

NAME OF PUBLIC ACCOUNTANT TO WHOM INQUIRY MAY BE DIRECTED (if different than above)

Aruna Parbhakar

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

Date (mm/dd/yyyy)

01/25/2024

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

## Assets

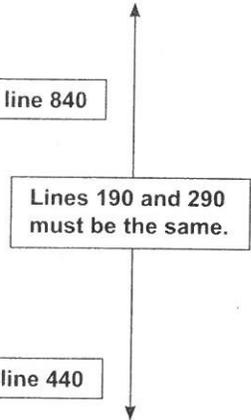
100	Cash	\$ 153.06	_____
110	Accounts receivable		_____
115	Inventory*		_____
	Other assets (provide details)		_____
130	_____		_____
135	_____		_____

**190 Total assets** (total of lines 100 to 135) line 190 \$ 153.06 \_\_\_\_\_

## Liabilities and Surplus

200	Accounts payable	\$ _____	← From line 840
205	Overdraft/ line of credit**	_____	
220	Loans**	_____	
	Other liabilities (provide details)	_____	
230	_____	_____	
240	_____	_____	
275	Candidacy period surplus/(deficit)	153.06	← From line 440

**290 Total liabilities and surplus** (total of line 200 to 275) line 290 \$ 153.06 \_\_\_\_\_



\* 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

## Income and Transfers

300 Contributions	\$ 3800.00	← From line 630, column C
310 Transfers from constituency associations		← From line 760
320 Transfers from endorsing registered party	4000.00	← From line 720
330 Fundraising		
Other income (provide details)		
360 _____		
<b>390 Total income and transfers</b> (total of lines 300 to 360)	line 390 \$ 7800.00	

## Expenses and Transfers

400 Election expenses	\$ 7646.21	← From line 595
405 Non – election expenses	0.73	← From line 590, column D
415 Transfer of money to endorsing registered party		
420 Transfer of property and services to endorsing registered party		
<b>430 Total expenses and transfers</b> (total of line 400 to 420)	line 430 \$ 7646.94	
<b>440 Total period surplus/ (deficit)</b> (line 390 minus line 430)	line 440 \$ 153.06	

↑  
To line 275

# Schedule 1 – 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	364.85			210.00
505 Posters, pamphlets, promotional	2551.59			2551.59
511 Disability				
512 Child care				
515 Fundraising				
520 Furniture and equipment rental				
525 Honoraria/salaries				
530 Interest and bank charges	38.27		0.73	39.00
535 Audit fee (amount in excess of subsidy)				
545 Office occupancy (rent, utilities)				
550 Office supplies and postage				
555 Polling (opinion surveys/market research)				
560 Signs and structural support	1964.48			1964.48
565 Transportation, accommodation and food	2156.89			2156.89
570 Telephone				
575 Personal				
Other (provide details)				
580 Garbage -Waste management	35.00			35.00
585 _____				
590 <b>Total</b> (Total of 500 to 585)	7646.21		0.73	7646.94
<b>595 Total election expenses</b> (Total of line 590 column A, B and C)				

From  
schedule  
7, line 850

From  
schedule  
8, line 860

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 \$ \_\_\_\_\_

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



# 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 **cash transfers** received during the candidacy period from the endorsing registered party: line 700 \$ 4000.00
- B. Total value of all **transfers of property or services** received during the candidacy period from the endorsing registered party: line 710 \$ \_\_\_\_\_
- C. Total transfers from endorsing registered party: (total of line 700 to 710) line 720 \$ 4000.00 ← To line 320
- D. If you entered an amount on line 710, report the value of property or services that were **used** in the election period: line 730 \$ \_\_\_\_\_

# 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 \$ \_\_\_\_\_
- B. Total value of all **transfers of property or services** received during the candidacy period from the constituency association: line 750 \$ \_\_\_\_\_
- C. Total transfers from constituency association: line 760 \$ \_\_\_\_\_ ← To line 310  
(total of line 740 to 750)
- 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 \$ \_\_\_\_\_

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

1. List attached?      Yes \_\_\_\_\_ No \_\_\_\_\_

# Schedule 5 – Reconciliation of Income Tax Receipts

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Complete only if the candidate was registered to issue income tax receipts.

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

Total number of income tax receipts returned to Elections Manitoba:

- Issued to contributors line 790 6 ← Return Elections Manitoba copies only.
- Voided or cancelled line 800 \_\_\_\_\_ ← Return all three copies.
- Unused line 810 \_\_\_\_\_ ← Return all three copies.

Total number of income tax receipts returned to Elections Manitoba (total of line 790 to 810) line 820 6

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

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







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

**930 Total pre-election period advertising expenses**  
 (total line 910 and 920) line 930 \$ \_\_\_\_\_

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

Details of expense	\$ Amount
<b>Total</b>	<b>line 940 \$</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
<b>Total</b>	<b>line 950 \$</b>

\* Attach separate list if necessary.