

INDEPENDENT AUDITORS' REPORT

To Tejinder Mangat
Official agent for Amanjot Sandhu

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 Amanjot Sandhu for the candidacy period from June 7, 2019 to November 12, 2019 relating to the election held on September 10, 2019 in the Electoral Division of The Maples.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified 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 donations in kind income and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification on 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 the campaign period deficit.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis of Qualified Opinion paragraph, Form 922, Candidate's Financial Statements and Supporting Schedules for Amanjot Sandhu 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.

Management's Responsibility for the Financial Statements

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

INDEPENDENT AUDITORS' REPORT, cont'd

Auditors' Responsibility

Our responsibility is to express an opinion on the financial 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 financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation of the financial 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 and Candidate, as well as evaluating the overall presentation of the financial statements.

Winnipeg, Manitoba
January 7, 2020



Chartered Professional Accountants

Form 922 - Candidate's Financial Statements and Supporting Schedules

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

For the Candidacy Period

June 07, 2019 to November 12, 2019

Candidate

Name

Sandhu, Amanjot

Electoral Division

The Maples

Endorsing Registered Party (if applicable)

The Progressive Conservative Party of Manitoba

Official Agent

Name

Tejinder Mangat

Auditor

Name of Auditor

Stephen Clark

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

Declaration

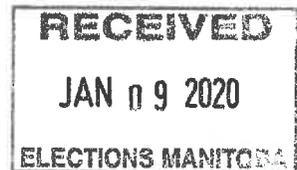
I, the undersigned Official Agent, hereby file a completed Form 922 - *Candidate's Financial Statements and Supporting Schedules* - along with an Auditor's Report from a qualified auditor. I declare that to the best of my knowledge and belief the information contained herein is complete, true and correct and in compliance with *The Election Financing Act*.

Amanjot Sandhu

Signature of Official Agent or Candidate

07 Jan 2020

Date



Statement of Assets, Liabilities and Surplus

Assets		
100	Cash	\$0.00
110	Accounts receivable	\$0.00
115	Inventory	\$0.00
Other Assets (provide details)		
130		\$0.00
135		\$0.00
190	Total Assets (total of lines 100 to 135)	<u>\$0.00</u>

Liabilities and Surplus			
200	Accounts payable	\$0.00	From line 840
205	Overdraft/Line of Credit**	\$0.00	
220	Loans	\$0.00	
Other Liabilities (provide details)			
230		\$0.00	
240		\$0.00	
275	Candidacy Period Surplus / (Deficit)	\$0.00	From line 440
290	Total Liabilities and Surplus/(Deficit)	<u>\$0.00</u>	

Lines 190 and 290 must be the same.

* 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 8pm 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	Contribution	\$43,811.08	From line 630, column C
310	Transfers from candidate's constituency association	\$0.00	From line 760
320	Transfers from endorsing registered party	\$6,623.04	From line 720
330	Fundraising	\$4,800.00	
Other Income (provide details)			
360		\$0.00	
390	Total Income and Transfers (total of lines 300 to 360)		<u>\$55,234.12</u>

Expenses and Transfers

400	Election expenses	\$36,007.45	From line 595
405	Non-election expenses	\$19,103.43	From line 595 column D
415	Transfer of money to endorsing political party	\$123.24	
420	Transfer of property and services to endorsing registered party	\$0.00	
430	Total Expenses and Transfers (total of lines 400 to 420)		<u>\$55,234.12</u>
440	Candidacy Period Surplus/(Deficit) (line 390 minus line 430)		To line 275 <u>\$0.00</u>

Schedule 1 - Candidacy Period Expenses (Including Non-monetary)

		Election Expenses used in Election Period				
		A	B	C	D	E
		Cash / Credit	Non-Monetary	Property and Services Used or Received Through Transfers	Non-Election Expenses in Candidacy Period	Total Expenses (columns A plus B plus C plus D)
500	Advertising - Media	\$1,296.75	\$45.42	\$0.00	\$16.66	\$1,358.83
505	Posters, pamphlets, promotional	\$9,491.63	\$0.00	\$0.00	\$2,798.62	\$12,290.25
511	Disability				\$0.00	\$0.00
512	Child care				\$0.00	\$0.00
515	Fundraising	\$0.00	\$0.00	\$0.00	\$5,264.00	\$5,264.00
520	Furniture and equipment rental	\$600.00	\$0.00	\$0.00	\$1,004.57	\$1,604.57
525	Honoraria/salaries	\$2,891.72	\$0.00	\$0.00	\$1,448.28	\$4,340.00
530	Interest and bank charges	\$15.35	\$0.00	\$0.00	\$62.80	\$78.15
535	Audit fee (amount in excess of subsidy)				\$0.00	\$0.00
545	Office occupancy (rent, utilities)	\$2,256.40	\$0.00	\$0.00	\$1,095.65	\$3,352.05
550	Office supplies and postage	\$583.21	\$0.00	\$0.00	\$0.00	\$583.21
555	Polling (opinion surveys, market research)	\$4,935.00	\$0.00	\$750.00	\$3,360.00	\$9,045.00
560	Signs/structural support	\$9,016.00	\$0.00	\$0.00	\$0.00	\$9,016.00
565	Transportation, accommodation and food	\$3,659.08	\$0.00	\$0.00	\$1,506.73	\$5,165.81
570	Telephone	\$279.95	\$0.00	\$0.00	\$0.00	\$279.95
575	Personal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580	FOOD FOR BBQ EVENT; GIFT CARD FOR DRAW; MEAT FOR BBQ EVENT; PORTABLE BBQ FOR DRAW; RAW FOOD FOR BBQ EVENT	\$0.00	\$0.00	\$0.00	\$1,663.41	\$1,663.41
585	campaign cost share pre writ teleform- PC party; CHARGE FOR CREDIT CARD PROCESSING; CHARGE FOR RAISING MONEY BY WEB	\$186.94	\$0.00	\$0.00	\$807.41	\$1,094.35
590	Total (total of lines 500 to 585)	\$35,212.03	\$45.42	\$750.00	\$19,128.13	\$55,135.58
595	Total election expenses (Total of line 590 column A, B, and C)	\$36,007.45				
				To line 400	To line 405	
Provide the amount of bank charges and loan interest incurred from the close of the polls to 4 months after Election Day. (Not required if candidate did not qualify for reimbursement)						
597	Loan interest	\$0.00				
598	Bank charges					\$24.70

From Schedule:
From Schedule:

Schedule 2 - Contributions to a Candidate

A: Contributions Summary

Aggregate Contributions of:		A Cash	B Non-Monetary Contributions	C (A+B) Total of all Contributions
600	\$250 or more	\$33,600.00	\$0.00	\$33,600.00
610	Less than \$250	\$10,149.00	\$62.08	\$10,211.08
630	Total	\$43,749.00	\$62.08	\$43,811.08

To line 300

B: Contributions of \$250 or More

The following individuals provided contributions (cash and donations in kind) of \$250 or more during the candidacy period.

Name of Contributor	Aggregate Value of Contribution
Aulakh, Hardeep	\$300.00
Aulakh, Manpreet	\$300.00
Gill, Gurpreet	\$400.00
Gill, Daljeet	\$400.00
Sidhu, Satpal	\$500.00
Bhandal, Ravjeet	\$500.00
Bhandal, Sandeep	\$500.00
Brar, Mandeep	\$400.00
Kalar, Jaskern	\$1,000.00
Kalar, Monica	\$1,000.00
Dhaliwal, Srabjeet	\$500.00
Kaur, Randeep	\$500.00
Jaswal, Simranjeet	\$500.00
Jaswal, Kuldeep	\$500.00
Gill, Gurprem	\$400.00
Gill, Harpreet	\$400.00
Gill, Gurpreet	\$1,000.00

Name of Contributor	Aggregate Value of Contribution
Sembi, Devinder	\$300.00
Jandu, Kuldeep	\$400.00
Dhaliwal, Harmel	\$300.00
Sidhu, Virpal	\$500.00
Sidhu, Punjab	\$500.00
Sran, Amandeep	\$500.00
Jhanji, Dharam Pal	\$300.00
Thind, Satwinder	\$300.00
Jandu, Sukhjeet	\$400.00
Deol, Sukhbaz	\$300.00
Chahal, Manjinderpal	\$500.00
Deol, Yadvinder	\$600.00
Rehal, Jaswinder	\$300.00
Sandhu, Kamaljeet	\$500.00
Thind, Tejinder	\$300.00
Singh, Parwinder	\$400.00
Gill, Sukhpreet	\$400.00
Gill, Kirandeep	\$400.00
Jhand, Sunpreet	\$500.00
Gill, Amandeep	\$500.00
Singh, Jaswinder	\$300.00
Sharma, Narinder	\$375.00
Ghuman, Kuljit	\$300.00
Garg, Vivek	\$500.00
Rajpoot, Naresh	\$300.00
Saggu, Gurpreet	\$300.00
Lottey, Barjinder	\$300.00
Singh, Dharwinder	\$300.00

Name of Contributor	Aggregate Value of Contribution
Uppal, Sukhjinder	\$375.00
Grewal, Kamaldeep	\$1,000.00
Chauhan, Pirthipal	\$300.00
Borger, Jill	\$1,000.00
Brar, Gursewak	\$400.00
Brar, Mithu	\$400.00
Gill, Harchhinder Pal	\$500.00
Jhand, Amritpal	\$500.00
Mangat, Bhupinderjeet	\$500.00
Kang, Taranjit	\$500.00
Singh, Prabhjot	\$300.00
Mann, Balpreet	\$400.00
Brar, Lovepreet	\$400.00
Sidhu, Balraj	\$400.00
Jaquet, Jason	\$500.00
Gandhi, Sachin	\$300.00
Sidhu, Satwinder	\$300.00
Bassi, Jaspreet	\$300.00
Kainth, Daljit	\$500.00
Singh, Yadvinder	\$500.00
Chatha, Ramandeep	\$300.00
Toor, Gurmeet	\$300.00
Sidhu, Amandeep	\$300.00
Sondh, Gurpreet	\$300.00
Warraich, Naseer	\$500.00
Warraich, Farrah	\$500.00
Warraich, Ahmed	\$500.00
Warraich, Qasim	\$500.00

Name of Contributor**Aggregate Value of Contribution**

Warraich, Mohammed

\$375.00

Zubair, Muhammed

\$375.00

Warraich, Fatima

\$300.00

Total Aggregate Value of Contributions**\$33,600.00**

Schedule 3 - Transfer from Endorsing Registered Party

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

A.	Total value of all cash transfers received during the candidacy period from the candidate's endorsing registered party:	Line 700	\$4,642.47	
B.	Total value of all transfers of property or services received during the candidacy period from the candidate's endorsing registered party:	Line 710	\$1,980.57	
C.	Total transfers from the candidate's endorsing registered party (total of lines 700 to 710):	Line 720	\$6,623.04	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	\$750.00	

Schedule 4 - Transfers from Candidate's Constituency Association

A.	Total value of all cash transfers received during the candidacy period from the constituency association.	Line 740	\$0.00	
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 the constituency association. (total of lines 740 to 750)	Line 760	\$0.00	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 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

Total Aggregate Value of Contributions

\$0.00

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
Total Accounts Payable	Line 840	\$0.00

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 reasonable amounts claimed.

Disability expenses can be assigned to Line Item 511 - Disability in Data Entry - Enter Bills, Cheque Book, Non-Monetary Expenses, Property or Service Transfer From/To Party, or Property or Service Transfer From Constituency Association

Description of expense	\$ Value of expense incurred	
Total disability expenses	Line 850	\$0.00

To line 511, column D

Amanjet Sandhu

Signature of Official Agent or Candidate

07 Jan 2020

Date

Schedule 8 - Candidate's Child Care Expenses

Complete only if reasonable* expenses were incurred by a candidate in relation to child care expenses 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 reasonable amounts claimed.

Child Care expenses can be assigned to Line Item 512 - Child Care in Cheque Book, Non-Monetary Expenses, Property or Service Transfer From/To Party, or Property or Service Transfer From Constituency Association.

Description of expense	\$ Value of expense incurred	
Total child care expenses	Line 860	\$0.00

To line 512, column D

Amanjot Sandhu

Signature of Official Agent or Candidate

07 Jan 2020

Date

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]

Total pre-election period advertising expenses incurred during year [YYYY]

910	Endorsed candidate (from line 940)	Line 910	\$0.00
920	Individuals (from line 950)	Line 920	\$0.00
930	Total pre-election period advertising expenses (total line 910 and 920)	Line 930	\$0.00

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

Details of expense		\$ Amount
Total	Line 940	\$0.00

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
Total	Line 950	\$0.00