



Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)

YYYY	MM	DD
2 0 2 2	0 5	0 2

 to

YYYY	MM	DD
2 0 2 2	1 2	3 1

- Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
- Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name Sritharan	Given Name(s) Darshan
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Office for Which the Candidate Sought Election City Councillor	Ward Name or Number (if any) 3
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Municipality
City of Pickering

Spending Limit General \$33,860.90	Parties and Other Expressions of Appreciation \$3,386.09	Contribution Limit Contributions from Candidate and Spouse \$11,790.80
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I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Darshan Sritharan, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Signature of Candidate

2023/March/17
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/31</u>	Time Filed <u>12:18 pm</u>	Initial of Candidate or Agent (if filed in person) 	Signature of Clerk or Designate
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Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution

Amount borrowed
\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	33,217.37
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	

Total Campaign Income (Do not include loan)

= \$ 33,217.37 C1

EXPENSES (Note: Include the value of contributions of goods and services)

1. Expenses subject to general spending limit

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	+ \$	
Advertising	+ \$	14,829.54
Brochures/flyers	+ \$	2,127.12
Signs (including sign deposit)	+ \$	8,949.75
Meetings hosted	+ \$	313.28
Office expenses incurred until voting day	+ \$	1,194.66
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	22.50
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. Postal charges	+ \$	3,794.52
2. Meals for volunteers	+ \$	144.77
3. Website	+ \$	959.37
4. _____	+ \$	
5. _____	+ \$	
6. _____	+ \$	
Total Expenses subject to general spending limit	= \$	32,335.51 C2

2. Expenses subject to spending limit for parties and other expressions of appreciation

1. _____	+ \$	
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2.	_____	+ \$	
3.	_____	+ \$	
4.	_____	+ \$	
5.	_____	+ \$	
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	C3

3. Expenses not subject to spending limits

Accounting and audit		+ \$	847.50	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)		+ \$		
Office expenses incurred after voting day		+ \$		
Phone and/or internet expenses incurred after voting day		+ \$		
Salaries, benefits, honoraria, professional fees incurred after voting day		+ \$		
Bank charges incurred after voting day		+ \$	11.25	
Interest charged on loan after voting day		+ \$		
Expenses related to recount		+ \$		
Expenses related to controverted election		+ \$		
Expenses related to compliance audit		+ \$		
Expenses related to candidate's disability (provide full details)				
1.	_____	+ \$		
2.	_____	+ \$		
3.	_____	+ \$		
4.	_____	+ \$		
5.	_____	+ \$		
Other (provide full details)				
1.	_____	+ \$		
2.	_____	+ \$		
3.	_____	+ \$		
4.	_____	+ \$		
5.	_____	+ \$		
Total Expenses not subject to spending limits		= \$	858.75	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **33,194.26** **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	23.11	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign		- \$	23.11	
Surplus (or deficit) for the campaign		= \$		D2

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 – Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+ \$	6,347.37
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$	
Total value of contributions not exceeding \$100 per contributor • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+ \$	70.00
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 4) • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+ \$	26,800.00
Less: Ineligible contributions paid or payable to the contributor	– \$	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$	
Total Amount of Contributions (record under Income in Box C)	= \$	33,217.37 1A

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Total		

Additional information is listed on separate supplementary attachment, if completed manually.

Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
(Note: Value must be recorded as a contribution from the candidate and as an expense.)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
Total				

Additional information is listed on separate supplementary attachment, if completed manually.

Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse

Table 3: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
	See attached		26,800.00	
Total			26,800.00	

Additional information is listed on separate supplementary attachment, if completed manually.

Table 4: Contributions in goods or services from individuals other than candidate or spouse (Note: Must also be recorded as Expenses in Box C.)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Total				

Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III – Contributions exceeding \$100 per contributor (Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ 26,800.00 1B

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

Additional schedule(s) attached, if completed manually.

Fundraising Event/Activity 1

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person) \$ _____ **2A**

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold x _____ **2B**

Total Part I (2A X 2B) (include in Part I of Schedule 1) = \$ _____

Part II – Other revenue deemed a contribution

Provide details (e.g., revenue from goods sold in excess of fair market value)

- 1. _____ + \$ _____
- 2. _____ + \$ _____
- 3. _____ + \$ _____
- 4. _____ + \$ _____
- 5. _____ + \$ _____

Total Part II (include in Part I of Schedule 1) = \$ _____

Part III – Other revenue not deemed a contribution

Provide details (e.g., contribution of \$25 or less; goods or services sold for \$25 or less)

- 1. _____ + \$ _____
- 2. _____ + \$ _____
- 3. _____ + \$ _____
- 4. _____ + \$ _____
- 5. _____ + \$ _____

Total Part III (include under Income in Box C) = \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

- 1. _____ + \$ _____
- 2. _____ + \$ _____
- 3. _____ + \$ _____
- 4. _____ + \$ _____
- 5. _____ + \$ _____

Total Part IV Expenses (include under Expenses in Box C) = \$ _____

Auditor's Report – *Municipal Elections Act, 1996* (Section 88.25)

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

CPA, LPA

Municipality Scarborough	Date (yyyy/mm/dd) 2023/03/30
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Contact Information

Last Name or Single Name Tharmabalan	Given Name(s) Mayuran	Licence Number 3-30612
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Address

Suite/Unit Number 402	Street Number 1585	Street Name Markham Road
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Municipality Scarborough	Province Ontario	Postal Code M1B 2W1
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Telephone Number 647-748-6344	Email Address mayu@tharmabalan.ca
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The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

Candidate or Third Party Advertiser's Darshan Sritharan

Contributor's Last Name	Contributor's First Name	Full Address	Date Received (dd/mm/yyyy)	Amount Received (\$)
Tharmabalan	Gejaruban	40 Hayeraft street, Whitby, Ontario L1P 0C6	14/07/2022	\$ 1,200.00
Ramachandran	Vithusan	1823 Fairport Road, Pickering, Ontario, L1V 1T2	06/09/2022	\$ 1,200.00
Sivarajah	Uthayakumar	1765 Pinegrove Avenue, Pickering Ontario, L1V 1K7	06/09/2022	\$ 1,200.00
Rajadurai	Thamilarasan	755 Morrish Road Scarborough Ontario, M1C 1G5	01/09/2022	\$ 1,200.00
Balachandran	Prasanna	195 Finch Avenue, Pickering Ontario, L1V 1H6	01/09/2022	\$ 1,200.00
Mariampillai	Joshua	45 Featherstone Avenue, Markham Ontario, L3S 2H4	01/09/2022	\$ 1,200.00
Kamalanathan	Rubiga	3 Gordon Avenue, Toronto Ontario, M1S 1A6	01/09/2022	\$ 1,200.00
Karunanantham	Varagunan	512 Cliffview Road, Pickering Ontario, L1W 2N9	08/08/2022	\$ 1,200.00
Sritharan	Yalini	1276 Abbey Road, Pickering Ontario, L1X 1W4	01/09/2022	\$ 1,200.00
Pathmanathan	Viveyganth	1760 Spruce Hill Road, Pickering Ontario, L1V1S4	30/06/2022	\$ 1,000.00
Maheswaran	Kenneth Hudson	1276 Abbey Road, Pickering Ontario, L1X 1W4	06/09/2022	\$ 1,000.00
Sivaguru	Murali	491 Mantle Ave, Stouffville Ontario, L4A 0S2	01/09/2022	\$ 500.00
Sinnathamby	Thameen	25 Chastan Road, Ajax Ontario, L1Z 0M6	27/06/2022	\$ 500.00
Mohan	Gonjeev	770 Coldstream Drive, Oshawa Ontario, L1K 2Z3	31/08/2022	\$ 500.00
Santhalingam	Shopiha	1662 Hidden Valley Glen, Pickering Ontario, L1X 0H7	07/07/2022	\$ 500.00
Thurairassa	Nisanthan	61 Monteith Crescent, Maple Ontario, L6A 3M7	21/07/2022	\$ 500.00
Thurai	Nishan	1380 Gull Crossing, Pickering Ontario, L1W1R8	01/09/2022	\$ 500.00
Para	Rukshan	68 Diamond Jubilee Drive, Markham Ontario, L6B 0Y5	07/07/2022	\$ 250.00
Shanmugalingham	Jagulan	51 Lurosa Crescent, Whitby Ontario, L1R 3A9	06/09/2022	\$ 150.00
Sivarajah	Deneshan	2434 Florentine Place, Pickering Ontario L1X 0H2	21/07/2022	\$ 100.00
Varghese	Liji	244 Everett Street, Markham Ontario, L6E 1S9	21/07/2022	\$ 100.00
Mariampillai	Nishana	45 Featherstone Avenue, Markham Ontario, L3S 2H4	01/09/2022	\$ 100.00
Balachandran	Arththy	3450 Ellesmere Road, Scarborough Ontario M1C 1H3	01/09/2022	\$ 100.00
Shanmugam	Mavuniga	90 Wharnsby Drive, Scarborough Ontario, M1X 1Z9	01/09/2022	\$ 100.00
Jhaveri	Sachin	3 Mantz Crescent, Whitby Ontario, L1R 0L5	02/09/2022	\$ 100.00
Ulaganathan	Thaveishan	9 Aasterfield Drive, Toronto Ontario, M1E 2T1	06/09/2022	\$ 100.00
Mahenderan	Jerosan	12 Littlebeckj Cres, Whitby ON, L1P0G3	02/09/2022	\$ 100.00
Kumar	Suresh	26 Fawnridge Trail, Toronto Ontario M1C 4Y9	12/09/2022	\$ 750.00
Nadesan	Kumaran	18 Pride Court, Brampton Ontario, L6Y 5H3	12/09/2022	\$ 1,200.00
Sivarajah	Sugan	2678 Sapphire Drive, Pickering Ontario, L1V 2P8	14/10/2022	\$ 1,200.00
Sivarajah	Rajkumar	1851 Pinegrove Avenue, Pickering Ontario, L1V 1K7	19/09/2022	\$ 1,200.00
Sivarajah	Sivakumar	1827 Pinegrove Avenue, Pickering Ontario, L1V 1K7	06/09/2022	\$ 1,200.00
Bradley	Anita Ranjit	1402 Longspur Trail, Pickering Ontario, L1X 0M9	06/09/2022	\$ 1,200.00
Dougan-Smith	Thessa	51 Lionhead Trail, Toronto Ontario, M1B 2J5	06/09/2022	\$ 100.00
Pucci	Angelo	2297 Abbot Crescent, Pickering Ontario, L1X 2T5	14/10/2022	\$ 250.00
Thanigasalam	Sivajithharshan	49 Meandering Trail , Scarborough Ontareio, M1B 6E3	17/10/2022	\$ 500.00
Thankavelautham	Elankeeran	24 Rizal Avenue, Markham Ontario, L6B 0G8	13/09/2022	\$ 250.00
Alakozai	Daud	26 O'reilly St, Whitby Ontario, L1P 1Y2	07/09/2022	\$ 500.00
Pasupathy	Vaseekharan	51 Lyon Heights Road, Toronto Ontario, M1P 3V8	16/09/2022	\$ 250.00
Yogarajah	Benjamin	8 Dolobram Trail, Brampton Ontario, L7A 0C2	24/10/2022	\$ 1,200.00

\$ 26,800.00



MAYURAN THARMABALAN
PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANT

402 - 1585 MARKHAM ROAD
SCARBOROUGH, ON M1B 2W1
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INDEPENDENT AUDITOR'S REPORT

To the Clerk of the City of Pickering:

Qualified Opinion

I have audited the accompanying financial statement (Form 4) of Darshan Sritharan, the candidate for City Councillor for ward 3 in the City of Pickering at Municipal election held on October 24, 2022, which comprises the statements of campaign income and expenses, calculation of surplus or deficit, schedule 1 - contributions and schedule 2 -fundraising events and activities for campaign period from May 2, 2022 to December 31, 2022, in accordance with the financial reporting provisions of section 88 Municipal Election Act, 1996.

In my opinion, except for the possible effects of the matter described in the basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the income and expenses of Darshan Sritharan for the campaign period from May 2, 2022 to December 31, 2022 in accordance with the financial reporting provisions of section 88 of the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions and other revenue, and expenses is not susceptible to satisfactory audit verification. Accordingly, my verification of these amounts was limited to the amounts recorded in the campaign's accounting records and I was not able to determine whether any adjustments might be necessary to contributions and other revenue, expenses and surplus or deficit for the campaign period from May 2, 2022 to December 31, 2022.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the campaign in accordance with ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis of Accounting and Restriction on Use

Without modifying my qualified opinion, I draw attention to the fact that the financial statement is prepared to assist the candidate to meet the requirements of the Municipal Election Act 1996, and as a result, the financial statement may not be suitable for another purpose.

Responsibility of Candidate for the Financial Statement

The Candidate is responsible for the fair presentation of this financial statement in accordance with the provisions of sections 88 of the Municipal Elections Act, 1996 and for such internal control as the candidate determines is necessary to enable the preparation of the financial statement that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Audit of the Financial Statement

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, 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 my 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 campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by candidate.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the candidate regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Chartered Professional Accountant, Professional Corporation
Authorized to practice public accounting by The Chartered Professional Accountants of Ontario



Scarborough, Ontario
March 30, 2023