Ontario Ministry of Municipal Affairs and Housing

Financial Statement – Auditor's Report Candidate – Form 4

Municipal Elections Act, 1996 (Section 88.25)

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 2022 MM 05 DD 27 **to** YYYY 2022 MM 12 DD 31

☑ 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 Para	Given Name(s) Rukshan
Office for Which the Candidate Sought Election Trustee, York Region District School Board	Ward Name or Number (if any) 5 and 7
Municipality City of Markham	

Spending Limit		Contribution Limit
General $44,583.65	Parties and Other Expressions of Appreciation $4,458.37	Contributions from Candidate and Spouse $

☐ I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

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

Rukshan Para
Signature of Candidate

March 21 2023
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2023/03/31	12:46Pm		

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)	+ $ 38,114.04	
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)		= $ **38,114.04** 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)	+ $ 6,449.00
Advertising	+ $ 9,184.50
Brochures/flyers	+ $ 2,996.90
Signs (including sign deposit)	+ $ 5,639.00
Meetings hosted	+ $ 3,336.00
Office expenses incurred until voting day	+ $ 923.72
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. Sign impound service fee	+ $ 442.00
2. Travel	+ $ 478.00
3. Tshirts	+ $ 1,000.00
4.	+ $
5.	+ $
6.	+ $
Total Expenses subject to general spending limit	= $ **30,471.62** C2

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

1.	+ $

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)	+ $	6,760.50	
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	+ $	25.00	
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	= $	**7,633.00**	**C4**

Total Campaign Expenses (C2 + C3 + C4) = $ **38,104.62** **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ $	9.42	**D1**
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	– $	9.42	
Surplus (or deficit) for the campaign	= $	0	**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	+ $	16,060.04
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ $	6,449.00
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).	+ $	90.00
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).	+ $	15,515.00
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)	= $	**38,114.04** 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 ($)
Wood stakes	2018/10/22	Home Hardware	300	549.00
Lawn Signs	2018/10/22	Akshaya Designs	800	4,000.00
Road Signs	2018/10/22	Akshaya Designs	100	1,300.00
H-Frame	2018/10/22	Akshaya Designs	600	600.00
			Total	**6,449.00**

☐ 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		15,515.00	
		Total	15,515.00	

☑ 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) $ 15,515.00 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: Campaign for Rukshan Para (J&J Swagat Convention Centre)

Date of event/activity (yyyy/mm/dd): 2022/09/16

Part I – Ticket revenue

Admission charge (per person)	$ 150.00	2A	
(If there are a range of ticket prices, attach complete breakdown of all ticket sales)			
Number of tickets sold	x 60	2B	
Total Part I (2A X 2B) (include in Part I of Schedule 1)			= $ **9,000.00**

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. Venue and food	+ $ 6,610.50	
2. Special event permit fee	+ $ 150.00	
3.	+ $	
4.	+ $	
5.	+ $	
Total Part IV Expenses (include under Expenses in Box C)		= $ **6,760.50**

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	Date (yyyy/mm/dd)
Scarborough	2023/03/30

Contact Information

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

Address

Suite/Unit Number	Street Number	Street Name
402	1585	Markham Road

Municipality	Province	Postal Code
Scarborough	Ontario	M1B 2W1

Telephone Number	Email Address
647-748-6344	mayu@tharmabalan.ca

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.

Contributions Exceeding $100 per Contributor

Use this spreadsheet to record the name and address of every person who donated **over $100** ($100.01 to $1,200) to your election campaign.
Add rows as needed, but don't alter the format of this sheet.

By law, candidates and third party advertisers have to disclose this information in their post-election campaign financial statement(s), which are to be filed with the City Clerk by **Friday, March 31, 2023 at 2:00 PM**. Financial statements are public records and are viewable at the City Clerk's Office and on Elections Markham's website for two regular municipal election cycles.

Candidate or Third Party Advertiser's Name: RUKSHAN PARA

Contributor's Last Name	Contributor's First Name	Full Address	City / Town	Postal Code	Date Received (yyyy/mm/dd)	Amount Received ($)	Amount Returned to Contributor or Paid to Clerk ($)
Rajathurai	Romesh	916 Hollinrake Cres	Milton	L9T5T8	22/09/2022	$ 1,200.00	
Navaratnarajah	Dilshan	9 Hill Crescent	Toronto	M1M1H7	20/10/2022	$ 1,000.00	
Sri	Thurirajah	28 Briarcrest Drive	Markham	L6C 3A9	12/09/2022	$ 300.00	
Siva	Murali	491 Mantle Ave	Stouffville	L4A0S2	22/09/2022	$ 500.00	$ 500.00
Ahilan	Mike	34 Glenarden Cres	Richmond hill	L4B2G9	15/09/2022	$ 150.00	
Devadas	Vinayagamoorthy	20 Willowlea Drive	Scarborough	M1C1J5	16/09/2022	$ 500.00	
Sinnadurai	Vince	17 Deer Park Lane	Markham	L3P2B6	22/09/2022	$ 150.00	
Arumugam	Gajan	22 White Cedar Dr	Markham	L3S4A7	22/09/2022	$ 1,000.00	
Jeganathan	Harry	24 Deib Cres	Markham	L3S3Y4	22/09/2022	$ 100.00	
Tharmalingam	Sridharan	57 Carlisle Cre	Toronto	M1B4X6	12/09/2022	$ 150.00	
Namsi	Praba	207-11753 Sheppard Ave est.	Toronto	M1B5M3	15/09/2022	$ 1,000.00	
Ramachandran	Vithu	1823 Fairport road	Pickering	I1V1T2	22/09/2022	$ 1,200.00	
Nallathamby	Shankar	31 Garyscholl Rd	Woodbridge	L4H3R4	16/09/2022	$ 250.00	
Thiru	Pirgal	149 Doubtfire Cres.	Markham	L3S3v5	17/09/2022	$ 150.00	
Theivendran	Jeneevan	14 lockton st	Whitby	L1P0C2	18/09/2022	$ 150.00	
Thirunavukarasu	Supasgaran	18 Frank Ash St	Markham	L6B1M6	02/11/2022	$ 560.00	
Gunarajah	Dilani	15 Longbow Square	Toronto	M1W2W6	19/09/2022	$ 1,200.00	
Sritharan	Darshan	1030 rambleberry Ave	Pickering	L1V5X7	22/09/2022	$ 300.00	
Vettyvel	Selvadurai	15 Honeysuckle Dr.	Markham	L3S4C4	17/10/2022	$ 200.00	
Vinayagamoorthy	Nimal	23 Taplane Dr	Markham	L3S2Z3	16/10/2022	$ 500.00	$ 500.00
Panchalingam	Santhalingam	31 Goldeneway	Scarborough	M1C5H4	19/10/2022	$ 1,050.00	
Mahakanapathy	Gajan	32 Westfield Dr	Whitby	L1P0E7	23/10/2022	$ 150.00	$ 150.00
Jeyakumar	Sinnathurai	4 Mirrow Crt	Scarborough	M1C 4Y7	23/10/2022	$ 200.00	
Navaratnam	Kubeskaran	43 Crawford drive	Ajax	L1S3A9	22/10/2022	$ 400.00	
Sivakumar	Janani	421 Meadowvale Rd	Scarborogh	M1C1S6	22/10/2022	$ 500.00	
Sribalakumar	Coomarasawamy	113 Cedarvale Blvd	Stouffville	L4A2Y3	24/10/2022	$ 575.00	
Peter	Dunstan	4155.Charleston side road	Caledon	L7K0S6	26/10/2022	$ 1,200.00	
Sathy	Path	109 robbinstone dr	Scarborogh	M1B2C5	30/10/2022	$ 100.00	
Nathan	Kalyani	216 London lane	Ajax	L1T0N5	30/10/2022	$ 150.00	
David	Meleni	3002 Ebony St	Ajax	L1S1B6	30/10/2022	$ 250.00	
Thaneskumar	Sivalingam	64 autumn glow drive	Markham	L6B0P6	03/11/2022	$ 180.00	
Jerry	Devanesan	1305 Butler St.	Innisfil	L9S0I4	22/09/2022	$ 200.00	
Ratnam	Jeevan	10 Edgecliff Golfway	Donmills	M3C3A3	23/09/2022	$ 500.00	$ 500.00
Elankeeran	Thana	24 Rizal Ave	Markham	L6B0G8	22/09/2022	$ 150.00	
Yalzhovan	Bala	135 Village Green Square	Scarborough	M1S0G4	22/09/2022	$ 150.00	
Tk	Gunam	137 Williamson Dr	Ajax	L1Z0G6	22/09/2022	$ 100.00	
Sellathurai	Kula	9 Hill Crescent	Toronto	M1M1H7	22/09/2022	$ 500.00	
Santiago	Raymond	7 Sophia Dr	Scarborough	M1H1Z3	22/09/2022	$ 150.00	
Para	Ananda	9582 Markham Rd United 903	Markham	L6E0T4	22/09/2022	$ 100.00	
						$ 17,165.00	$ 1,650.00

Total received	$ 17,165.00
Total returned	$ (1,650.00)
Net received	$ 15,515.00

MT CPA CA
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 Markham:

Qualified Opinion

I have audited the accompanying financial statement (Form 4) of Rukshan Para, the candidate for Ward 5 & 7 York Region District School Board Trustee in the City of Markham 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 27, 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 Rukshan Para for the campaign period from May 27, 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 27, 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