

**ELECTION FINANCING REPORT**  
**CANDIDATE**

Amendment # \_\_\_\_\_

CANDIDATE'S LAST NAME <b>ATWAL</b>		FIRST NAME <b>DILRAJ</b>	MIDDLE NAME(S)
ELECTORAL DISTRICT <b>SURREY GREEN TIMBER</b>	POLITICAL PARTY/AFFILIATION <b>LIBERAL PARTY</b>		GENERAL VOTING DAY (YYYY / MM / DD) <b>2020/10/15</b>
FINANCIAL AGENT'S LAST NAME <b>NEHRU</b>		FIRST NAME <b>NEELAM</b>	MIDDLE NAME(S)
FINANCIAL AGENT'S MAILING ADDRESS <b>13508 AVE 84</b>		CITY / TOWN <b>SURREY</b>	
POSTAL CODE <b>V3W 3H2</b>	PHONE NO. <b>(604) 715-5044</b>	EMAIL <b>NEHRU_NEELAM@HOTMAIL.COM</b>	

This financing report includes the following forms:

**FORMS CHECKLIST X**

**These forms must be included in all reports.**

Statement of Election Income and Expenses

**Form St-I&E-C**

Summary of Expenses

**Form Sm-E-C**

**These forms only need to be filed if there is information to report.**

Summary of Political Contributions

**Form Sm-C**

Political Contributions with a Total Value Greater than \$250

**Form S-A1**

Permitted Anonymous Contributions Accepted at Functions

**Form S-A2**

Prohibited Contributions

**Form S-Ax**

Summary of Advertising Expenses by Class

**Form Sm-A-C**

Personal Expenses of the Candidate

**Form Sm-PE**

Summary of Fundraising Functions

**Form Sm-F**

Fundraising Function

**Form S-F**

Loans and Guarantees

**Form S-L**

Transfers Received and Given

**Form S-TRF**

Summary of Election Expense Reimbursement Claim

**Form Sm-CR**

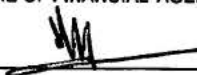
Details of Election Expense Reimbursement Claim

**Form S-CR**

I, the Financial Agent, declare that:

- (a) I am authorized to act on behalf of the above-named candidate;
- (b) this report and appropriate forms have been prepared in accordance with the *Election Act*; and
- (c) to the best of my knowledge, information and belief, all the information contained in this report is complete and accurate.

SIGNATURE OF FINANCIAL AGENT



DATE (YYYY / MM / DD)

**2020/01/18**

**WARNING:** Signing a false statement is a serious offence and is subject to significant penalties.

Please submit completed report to: [electoral.finance@elections.bc.ca](mailto:electoral.finance@elections.bc.ca)

## INDEPENDENT AUDITOR'S REPORT

To Neelam Nehru, Financial Agent for Dilraj Atwal

### *Qualified Opinion*

We have audited the accompanying election financing report of the Dilraj Atwal relating to the British Columbia election held on October 24, 2020 in the electoral district of Surrey-Green Timbers.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying election financing report of Dilraj Atwal for the British Columbia election held on October 24, 2020 in the electoral district of Surrey-Green Timbers is prepared, in all materials respects, in accordance with the financial reporting provisions of Part 10 of the Election Act (British Columbia).

### *Basis for qualified opinion*

Due to the nature of the transactions inherent in any election campaign, the completeness of contributions and other revenue and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these transactions was limited to the amounts recorded in the election campaign records and we were not able to determine whether any adjustments might be necessary to the election financing report.

We conducted our audit in accordance with Canadian generally accepted auditing standards as required by Section 214 of the Election Act (British Columbia). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Election Financing Report section of our report. We are independent of Dilraj Atwal in accordance with the ethical requirements that are relevant to our audit of the election financing report 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 qualified opinion.

### *Emphasis of Matter – Restriction on Use*

This election financing report is prepared to assist Dilraj Atwal to comply with the financial reporting provisions of the Election Act (British Columbia) referred to above. As a result, the election financing report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### *Responsibilities of the Financial Agent for the Election Financing Report*

The financial agent is responsible for the preparation of the election financing report in accordance with the financial reporting provisions of Part 10 of the Election Act (British Columbia) and for such internal control as the financial agent determines is necessary to enable the preparation of an election financing report that is free from material misstatement, whether due to fraud or error.

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*Auditor's Responsibilities for the Audit of the Election Financing Report*

Our objectives are to obtain reasonable assurance about whether the election financing report 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 election financing report.

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 election financing report, 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 Dilraj Atwal's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the financial agent.

We communicate with the financial agent of Dilraj Atwal 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.

T&L GROUP LLP.

Chartered Professional Accountants LLP  
January 21, 2021  
Surrey, BC

**STATEMENT OF ELECTION  
INCOME AND EXPENSES  
CANDIDATE**

GENERAL VOTING DAY (YYYY/MM/DD)

NAME OF CANDIDATE  
DILRAJ ATWAL

Total value of political contributions from all sources (box D, Sm-C)

Total transfers received (box A, S-TRF)

Interest income

Total gross fundraising function income not reported as political contributions  
(box E, Sm-F)

Candidate's nomination deposit refund

Election expense reimbursement

Other income (describe)

**Total income** (sum of above boxes)  **A**

Total value of election expenses subject to limits (box A, Sm-E-C)

Total value of election expenses not subject to limits (box B, Sm-E-C)

Total value of expenses not used during campaign period (box C, Sm-E-C)

Total transfers given (box B, S-TRF)

**Total expenditures** (sum of above boxes)  **B**

Balance in campaign account as of date of report  **C**

**SUMMARY OF EXPENSES  
CANDIDATE**

NAME OF FILING ENTITY  
NEELAM NEHRU

	Election expenses used during campaign period		Expenses not used during campaign period
	Subject to limits	Not subject to limits	
Accounting and audit services		3,664.48	
Advertising (Sm-A-C)	21,518.76		
Bank charges			
Candidate's nomination deposit			
Conventions, workshops and meetings			
Donations and gifts			
Excess nomination contestant expenses			
Fundraising functions (boxes F and G, Sm-F)			
Furniture and equipment	1,451.19		
Interest expense			
Net losses arising from fundraising functions during campaign period (box H, Sm-F)			
Office rent, utilities, insurance and maintenance	1,431.39		
Office supplies and stationery	669.18		
Personal expenses (Sm-PE)			
Postage and courier			
Professional services			
Research and data, including election surveys and polls			
Salaries and benefits	5,000.00		
Social functions	400.00		
Subscriptions and dues			
Telecommunications and information technology	616.00		
Travel			
Other expenses (describe)			

<b>Total expenses</b>	31,086.52	<b>A</b>	3,664.48	<b>B</b>	0.00	<b>C</b>
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## SUMMARY OF POLITICAL CONTRIBUTIONS

NAME OF FILING ENTITY			
NEELAM NEHRU			
<b>Contributions must be accepted only from eligible individuals.</b>			
	<b>Number of contributors</b>	<b>Value of contributions (\$)</b>	
Contributions greater than \$250	40	34,650.00	A
Contributions of \$250 or less	1	101.00	B
	Anonymous contributions (box A, S-A2)		C
	Total value of political contributions from all sources (A + B + C)	34,751.00	D
	Total contributions of money	34,751.00	E
	Total contributions of goods and services	0.00	F
		(box E + box F must equal box D)	
	Total dollar amount of income tax receipts issued (Leadership and nomination contestants cannot issue tax receipts)	\$ 34,751.00	G

**COMBINED CONTRIBUTIONS TO POLITICAL PARTY  
CONSTITUENCY ASSOCIATIONS AND CANDIDATES  
WITH A TOTAL VALUE GREATER THAN \$250**

NAME OF FILING ENTITY  
DILRAJ ATWAL-BC LIBERALS-SURREY GREEN TIMBER

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OF 4

FULL NAME OF CONTRIBUTOR	CONTRIBUTOR'S RESIDENTIAL ADDRESS				INDIVIDUAL CONTRIBUTION AMOUNT	DATE RECEIVED (YYYY/MM/DD)	TYPE	FOR TYPES 1-5, DATE OF EVENT (YYYY/MM/DD)	TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS
	ADDRESS	CITY	PROV.	POSTAL CODE					
DR DHARAMJIT SINGH SANDHU	[REDACTED]				500.00	2020/09/30			
MR CHARANJIT SINGH JAWANDA					500.00	2020/09/30			
MR GURPINDER S PANDHER					500.00	2020/09/30			
GURJINDER S & MANJIT K RANA					700.00	2020/09/30			
MR RASHPAL S OR MRS AMARJIT K JAWANDA					500.00	2020/09/30			
BALJEET KOONER					500.00	2020/09/30			
JAGDISH OR KARAMJIT BAINS					1,000.00	2020/09/30			
AMRIK SINGH OR AMANDEEP CHEEMA					1,000.00	2020/09/30			
PARMINDER S OR KULVINDER K ATWAL					1,000.00	2020/09/30			
KULDEEP SINGH					1,000.00	2020/09/30			

\* **TYPE OF CONTRIBUTION:** 1 – Fundraising function ticket sold for more than \$250, 2 – Property/services purchased for more than \$250 above market value at a fundraising function, 3 – Property/services with a value greater than \$250 donated for sale at a fundraising function, 4 – (Political parties only) fees to attend a convention, 5 – (Political parties only) fees to attend a leadership convention, 6 – Contribution by candidate/contestant for personal expense, 9 – All other contributions received

<b>TOTAL OF INDIVIDUAL CONTRIBUTIONS</b>	A	7,200.00
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**COMBINED CONTRIBUTIONS TO POLITICAL PARTY  
CONSTITUENCY ASSOCIATIONS AND CANDIDATES  
WITH A TOTAL VALUE GREATER THAN \$250**

NAME OF FILING ENTITY  
DILRAJ ATWAL-BC LIBERALS- SURREY GREEN TIMBER

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OF **4**

FULL NAME OF CONTRIBUTOR	CONTRIBUTOR'S RESIDENTIAL ADDRESS				INDIVIDUAL CONTRIBUTION AMOUNT	DATE RECEIVED (YYYY/MM/DD)	TYPE *	FOR TYPES 1-5, DATE OF EVENT (YYYY/MM/DD)	TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS
	ADDRESS	CITY	PROV.	POSTAL CODE					
SUNNY AND BALWINDER DEWAT					500.00	2020/09/30			
MRS KUDEEP KAUR KHATKAR					500.00	2020/09/30			
MR JATINDER SINGH RAI					1,200.00	2020/10/03			
PRABHJOT SANDHU AND BALWINDER S HEER					800.00	2020/10/02			
GURAWAR S AND TIRATH K BASSI					500.00	2020/10/06			
RESHAM AUJLA					500.00	2020/10/09			
MR BALKAR PAMMA					400.00	2020/10/11			
MRS JASWINDER KAUR CHHINA					1,200.00	2020/10/12			
NARINDER SINGH LALLY					1,200.00	2020/10/12			
SUKHVINDER KULLAR SARBINDER SAMRA					1,200.00	2020/10/12			

\* **TYPE OF CONTRIBUTION:** 1 – Fundraising function ticket sold for more than \$250, 2 – Property/services purchased for more than \$250 above market value at a fundraising function, 3 – Property/services with a value greater than \$250 donated for sale at a fundraising function, 4 – (Political parties only) fees to attend a convention, 5 – (Political parties only) fees to attend a leadership convention, 6 – Contribution by candidate/contestant for personal expense, 9 – All other contributions received

<b>TOTAL OF INDIVIDUAL CONTRIBUTIONS</b>	<b>A</b>	<b>8,000.00</b>
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**COMBINED CONTRIBUTIONS TO POLITICAL PARTY  
CONSTITUENCY ASSOCIATIONS AND CANDIDATES  
WITH A TOTAL VALUE GREATER THAN \$250**

NAME OF FILING ENTITY  
DILRAJ ATWAL-BC LIBERALS-SURREY GREEN TIMBER

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OF 4

FULL NAME OF CONTRIBUTOR	CONTRIBUTOR'S RESIDENTIAL ADDRESS				INDIVIDUAL CONTRIBUTION AMOUNT	DATE RECEIVED (YYYY/MM/DD)	TYPE *	FOR TYPES 1-5, DATE OF EVENT (YYYY/MM/DD)	TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS
	ADDRESS	CITY	PROV.	POSTAL CODE					
SATNAM AND BALWINDER ATHWAL					1,200.00	2020/10/13			
KASHMIR AND BALBIR DHALIWAL					500.00	2020/10/12			
JASWINDER SINGH OR RAJWINDER BAINS					1,200.00	2020/10/12			
KULVINDER KAUR AND SARBJIT SINGH LALLY					1,000.00	2020/10/18			
MR PARMJIT S OR MRS NAVJOT K KHOSLA					600.00	2020/10/18			
MR BANT S MANGAT					500.00	2020/10/18			
AMANPREET K AND JASDEEP S DHALIWAL					1,200.00	2020/10/19			
MRS RAJWINDER K AND JASWINDER S PARMAR					1,200.00	2020/10/19			
BALWINDER AND SURJIT DHESI					1,000.00	2020/10/20			
MANJIT S AND MRS RUPINDER CHATHA					1,000.00	2020/10/21			

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<b>TOTAL OF INDIVIDUAL CONTRIBUTIONS</b>	<b>A</b>	<b>9,400.00</b>
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**COMBINED CONTRIBUTIONS TO POLITICAL PARTY  
CONSTITUENCY ASSOCIATIONS AND CANDIDATES  
WITH A TOTAL VALUE GREATER THAN \$250**

NAME OF FILING ENTITY  
DILRAJ ATWAL-BC LIBERALS-SURREY GREEN TIMBER

PAGE **4**  
OF **4**

FULL NAME OF CONTRIBUTOR	CONTRIBUTOR'S RESIDENTIAL ADDRESS				INDIVIDUAL CONTRIBUTION AMOUNT	DATE RECEIVED (YYYY/MM/DD)	TYPE *	FOR TYPES 1-5, DATE OF EVENT (YYYY/MM/DD)	TOTAL OF CONTRIBUTOR'S CONTRIBUTIONS
	ADDRESS	CITY	PROV.	POSTAL CODE					
MS MANDEEP KAUR	[REDACTED]				1,200.00	2020/10/21			
MR SHARANJIT K OR DEVINDER S PARMAR					1,000.00	2020/10/22			
ROOP GILL					1,200.00	2020/10/22			
PARAMJIT SINGH					1,200.00	2020/10/23			
GURPREET AND DAVINDER SIDHU					1,200.00	2020/10/23			
MISS CARON BOURAOR					1,000.00	2020/10/23			
MR AMRIK S AND MISS SURINDER BASSI					1,000.00	2020/10/23			
MS GURSIMRAN KAUR					1,000.00	2020/10/23			
BHUPINDER SINGH AND VEERPAL K SANDHU					1,000.00	2020/10/23			

\* TYPE OF CONTRIBUTION: 1 – Fundraising function ticket sold for more than \$250, 2 – Property/services purchased for more than \$250 above market value at a fundraising function, 3 – Property/services with a value greater than \$250 donated for sale at a fundraising function, 4 – (Political parties only) fees to attend a convention, 5 – (Political parties only) fees to attend a leadership convention, 6 – Contribution by candidate/contestant for personal expense, 9 – All other contributions received

<b>TOTAL OF INDIVIDUAL CONTRIBUTIONS</b>	<b>A</b>	<b>9,800.00</b>
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**SUMMARY OF ELECTION ADVERTISING  
EXPENSES BY CLASS  
CANDIDATE**

NAME OF FILING ENTITY <b>NEELAM NEHRU</b>						
Value of sponsored election advertising (including value of preparing and conducting)						
	<b>Election expenses used during campaign period</b>		<b>Expenses not used during campaign period</b>			
	<b>Subject to limits</b>	<b>Not subject to limits</b>				
Commercial canvassing in person, by telephone or by mobile device						
Newspapers and periodicals	1,600.00					
Promotional materials, including newsletters, brochures, buttons and novelty items	2,016.34					
Radio	5,040.00					
Search engine marketing and optimization	3,366.31					
Signs (lawn signs, billboards, etc.)	6,843.20					
Social media (social ads, targeted ads, content boosting, etc.)	1,183.00					
Television	1,470.00					
Website displays						
Other forms of advertising (describe)						
<b>Total expenses</b>	21,518.85	<b>A</b>	0.00	<b>B</b>	0.00	<b>C</b>