



**RASHTRIYA SWANTANTRA PARTY**

**PAN- ABCFR3182P**

**AUDIT REPORT**

**F.Y. 2020-21**

**(UDIN:-22456443AGXVVD4944)**

**For, Deepak Mahendra & Co.**  
Chartered Accountants  
106, Hari Sewa Complex, Mithapur Bus Stand,  
Patna- 800 001 (Bihar)  
Cont. 6202747567, cadeepakk1008@gmail.com

राष्ट्रीय अध्यक्ष  
राष्ट्रीय स्वतंत्र पार्टी

**RASHTRIYA SWANTANTRA PARTY**

ADDRESS:- Rashtriya Swatantra Party, Pipariya Ward No.3, Kalmur (Bihar)

Notes forming part of Provisional Financial Statement for the year ended 31st March, 2021  
DEPRECIATION CHART

| Sl. No.                | Particulars          | Rate | W.D.V. as on 01.04.2020 | Addition during the year | Sale / Disposed off during the year | Total           | Depreciation during the year | Additional Depreciation | Total Depreciation | W.D.V. as on 31.03.2021 |
|------------------------|----------------------|------|-------------------------|--------------------------|-------------------------------------|-----------------|------------------------------|-------------------------|--------------------|-------------------------|
| <b>Tangible Assets</b> |                      |      |                         |                          |                                     |                 |                              |                         |                    |                         |
| 1                      | Furniture & Fixtures | 10%  | -                       | 8,850.00                 | -                                   | 8,850.00        | 442.50                       | -                       | 442.50             | 8,407.50                |
| 2                      | Plant & Machinery    | 40%  | -                       | -                        | -                                   | -               | -                            | -                       | -                  | -                       |
|                        | Computer             | 15%  | -                       | -                        | -                                   | -               | -                            | -                       | -                  | -                       |
|                        | Office Equipment     |      | -                       | -                        | -                                   | -               | -                            | -                       | -                  | -                       |
|                        | <b>Grand Total</b>   |      | -                       | <b>8,850.00</b>          | -                                   | <b>8,850.00</b> | <b>442.50</b>                | -                       | <b>442.50</b>      | <b>8,407.50</b>         |

For and on behalf of

RASHTRIYA SWANTANTRA PARTY

(Authorised Person)

PLACE : PATNA  
DATED : 06-04-2022



राष्ट्रीय अध्यक्ष  
राष्ट्रीय स्वतंत्र पार्टी

**RASHTRIYA SWANTANTRA PARTY**

ADDRESS:- Rashtriya Swatantra Party, Pipariya Ward No.3, Kaimur (Bihar)

**BALANCE SHEET**

AS AT 31ST MARCH, 2021

| FUND & LIABILITIES      |           | AMOUNT (Rs.)     | ASSETS                |           | AMOUNT (Rs.)     |
|-------------------------|-----------|------------------|-----------------------|-----------|------------------|
| <b>Corpus Fund</b>      |           |                  | <b>Fixed Assets</b>   |           |                  |
| Opening                 |           |                  | Furniture & Fixtures  | 8,407.50  | 8,407.50         |
| Add: Addition           | 11,001.00 |                  | Plant & Machinery     |           |                  |
| Add: Surplus/ (Deficit) | 3,905.96  | 14,906.96        | Investments           |           | 3,250.00         |
| <b>Liabilities</b>      |           |                  | <b>Current Assets</b> |           |                  |
| Audit Fee Payable       | 8,000.00  |                  | Cash in Hand          | 300.00    |                  |
| Others                  |           | 8,000.00         | Cash at Bank (SBI)    | 10,949.46 |                  |
| <b>TOTAL (Rs.)</b>      |           | <b>22,906.96</b> | <b>TOTAL (Rs.)</b>    |           | <b>22,906.96</b> |

For and on behalf of

RASHTRIYA SWANTANTRA PARTY

(Authorised Person)

(UDIN:-22456443AGXVVVD4944)

PLACE : PATNA

DATED : 06-04-2022

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ANNEXED

For, DEEPAK MAHENDRA & CO.

Chartered Accountants

F.R.N.032363C



(CA. DEEPAK KUMAR)

Proprietor

M. No. 456443

राष्ट्रीय अध्यक्ष  
राष्ट्रीय स्वतंत्र पार्टी



DEEPAK MAHENDRA & CO.  
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of RASHTRIYA SWANTANTRA PARTY

**Opinion**

We have audited the financial statements of RASHTRIYA SWANTANTRA PARTY (the entity), which comprise the balance sheet as at March 31st 2021, and the Income and Expenditure account, and the Receipt and Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2021, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

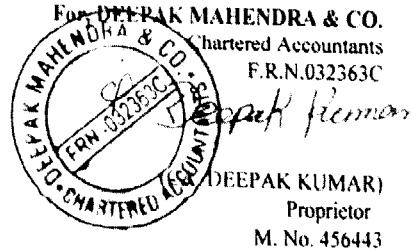
In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs 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.

PLACE : PATNA  
DATED : 06-04-2022



106, Hari Sewa Complex, Mithapur Bus Stand,  
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**RASHTRIYA SWANTANTRA PARTY**  
**ADDRESS:- Rashtriya Swatantra Party, Pipariya Ward No.3, Kalmur (Bihar)**  
**RECEIPT & PAYMENT ACCOUNT**


**FOR THE PERIOD FROM 01ST APRIL, 2020 TO 31ST MARCH, 2021**

|                                   | RECEIPTS  | AMOUNT (Rs.)     | PAYMENTS                         | AMOUNT (Rs.)     |
|-----------------------------------|-----------|------------------|----------------------------------|------------------|
| <b>To, Opening Balance</b>        |           |                  | <b>By, Activity Expenses</b>     |                  |
| Cash in Hand                      |           |                  | Travelling Exp                   | 7,350.00         |
| Cash at Bank                      |           |                  | Meeting Expenses                 |                  |
|                                   |           |                  | <b>By, Establishment Expense</b> |                  |
| <b>To, Miscellaneous Receipts</b> |           |                  | Advertisement Expenses           | 100.00           |
| Member Fee                        |           |                  | Office Expenses                  | 3,405.00         |
| Other Receipts                    | 25,534.00 |                  | Electricity Expenses             | 64.00            |
|                                   |           |                  | Bank Charges                     | 51.54            |
| <b>To, Specific Donation</b>      |           |                  | Stationary Expense               | 2,215.00         |
| Others                            | 11,001.00 |                  | <b>By, Investments</b>           |                  |
|                                   |           |                  | Govt Securities                  | 3,250.00         |
|                                   |           |                  | Furniture & Fittings             | 8,850.00         |
|                                   |           |                  | <b>By, Closing Balance</b>       |                  |
|                                   |           |                  | Cash in Hand                     | 300.00           |
|                                   |           |                  | Cash at Bank                     | 10,949.46        |
| <b>TOTAL (Rs.)</b>                |           | <b>36,535.00</b> | <b>TOTAL (Rs.)</b>               | <b>36,535.00</b> |

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ANNEXED

For and on behalf of  
**RASHTRIYA SWANTANTRA PARTY**  
 (Authorised Person)

PLACE : PATNA  
 DATED : 06-04-2022

**For. DEEPAK MAHENDRA & CO.**  
 Chartered Accountants  
 F. R. N. 032363C  
  
 (CA DEEPAK KUMAR)  
 Proprietor  
 M. No. 456443

**राष्ट्रीय अध्यक्ष**  
**राष्ट्रीय स्वतंत्र पार्टी**



**RASHTRIYA SWANTANTRA PARTY**

ADDRESS - Rashtriya Swatantra Party, Pipariya Ward No 3 Kaimur (Bihar)

**FOR THE YEAR ENDED 31ST MARCH, 2021**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**

**A. ACCOUNTING POLICIES**

- 1 Method of Accounting:-** The accounts are maintained on historical cost basis and generally accepted accounting principles. The merchantile system of accounting is adopted and accounts are prepared as going concern and there is consistency in accounting policies as compared to earlier year.
- 2 Method of Depreciation:-** Depreciation has been charged on written down value (W.D.V.) method as per Income Tax Act, 1961.
- 3 Valuation of Inventories:-** Not Applicable
- 4 Valuation of the Fixed Assets:-** The fixed assets are shown at cost less depreciation. None of the fixed assets is revalued during the year.
- 5 Contingent Liabilities:-** The Party has neither given any gurantee nor excepted to incur any excepted liability. At present, there is no contingent liability in nature at all as stated by the Trustees.
- 6** No retirement benefit scheme is adopted by the Trustees for their employee.

**B. ACCOUNTING STANDARD**

The Authorised person declared that the applicable accounting standards are complied with marcentile basis.

**C. NOTES ON ACCOUNTS**

- 1** The cash in hand as on 31.03.2021 has been certified by the Authorised Person.
- 2** The bank balance is on the basis of the bank statement as produced by the Authorised Person.
- 3** All the fixed assets are verified from the ledger account as furnished by the Authorised Person and we could not carry physical verification of fixed assets, as no opportunity for the same was got provided to us.
- 4** All the opening balances are provided by authorised person.
- 5** Previous years figures are regrouped & re-arrange as and were necessary.
- 6** As stated by the trustees the day to day transaction are checked by him. And hence there is adequate internal control with regard to the size and nature of the business of the authorised person.
- 7** There is no fraud detected as sated by the authorised person during the period under report.

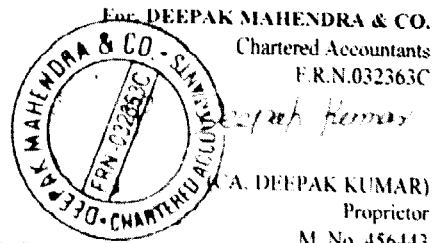
For and on behalf of

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ANNEXED

RASHTRIYA SWANTANTRA PARTY

(Authorised Person)

PLACE : PATNA  
DATED : 06-04-2022



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**RASHTRIYA SWANTANTRA PARTY**  
**ADDRESS:- Rashtriya Swatantra Party, Pipariya Ward No.3, Kaimur (Bihar)**  
**INCOME & EXPENDITURE ACCOUNT**

**FOR THE PERIOD FROM 01ST APRIL, 2020 TO 31ST MARCH, 2021**

| <b>EXPENDITURE</b>                |          | <b>AMOUNT (Rs.)</b> | <b>INCOME</b>             | <b>AMOUNT (Rs.)</b> |
|-----------------------------------|----------|---------------------|---------------------------|---------------------|
| <b>To, Activity Expenses</b>      |          |                     | <b>By, Gross Receipts</b> |                     |
| Travelling Exp                    |          |                     | By, Member Fee            | 25,534.00           |
| Meeting Expenses                  | 7,350.00 | 7,350.00            | By, Other Receipts        |                     |
| <b>To, Establishment Expenses</b> |          |                     |                           |                     |
| Office Expense                    | 3,405.00 |                     |                           |                     |
| Depreciation                      | 442.50   |                     |                           |                     |
| Advertisement Expenses            | 100.00   |                     |                           |                     |
| Bank Charges                      | 51.54    |                     |                           |                     |
| Electricity Expenses              | 64.00    |                     |                           |                     |
| Audit Fee                         | 8,000.00 |                     |                           |                     |
| Stationary Expense                | 2,215.00 |                     |                           |                     |
| To, Surplus/(Deficit) A/c         |          | 14,278.04           |                           |                     |
|                                   |          | 3,905.96            |                           |                     |
| <b>TOTAL (Rs.)</b>                |          | <b>25,534.00</b>    | <b>TOTAL (Rs.)</b>        | <b>25,534.00</b>    |

For and on behalf of

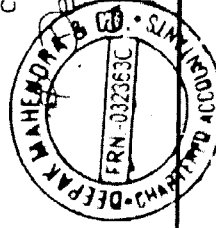
**RASHTRIYA SWANTANTRA PARTY**

(Authorised Person)

PLACE : PATNA  
 DATED : 06-04-2022

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ANNEXED

**For, DEEPAK MAHENDRA & CO.**  
 Chartered Accountants  
 F.R.N 032363C



**DEEPAK KUMAR**  
 Proprietor  
 M.No 456443

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