

TO

**The President  
SAMAJWADI JANTA DAL DEMOCRATIC**

**Report on the Financial Statements**

We have audited the attached financial statements of **SAMAJWADI JANTA DAL DEMOCRATIC**, which comprise the Balance Sheet as at 31<sup>st</sup> March, 2021, the Income & Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

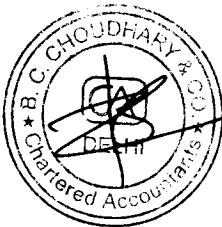
**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the said Association. 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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure selected depends on the auditor's judgment, 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 auditor considers internal control relevant to the trust preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

We report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (b) The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the books of account.
- (c) In our opinion proper books of accounts are maintained in conformity with the requirements of the Applicable Law.
- (d) In our opinion, the Balance Sheet and the Income Expenditure Account dealt with by this report comply with the accounting standards.
- (e) In our opinion and to the best of our information and according to the explanations given to us, the financial statement of the Association, give a true and fair view in conformity with the accounting principles generally accepted in India.
  - i. In case of the Balance Sheet, of the State of Affairs of the Political party as at 31<sup>st</sup> March, 2021.
  - ii. In the case of the Income and Expenditure Account, of the Deficit for the year ended on that date;

For B.C. CHOUDHARY & CO.

Chartered Accountants

FRN-011135N



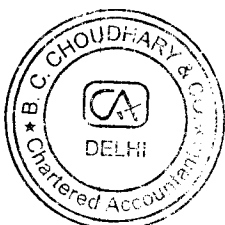
(BIKASH CHANDRA CHOUDHARY)

Partner

M.No.089960

Place: Delhi

Date: 27-07-2021



# SAMAJWADI JANTA DAL DEMOCRATIC

90, Kautilya Marg, Raza Bazar  
Patna, BIHAR- 800014

BALANCE SHEET AS AT 31ST MARCH 2021

(AMOUNT IN RS)

PARTICULAR	As at 31-03-2021	As at 31-03-2020
<b>SOURCE OF FUND</b>		
<b>GENERAL RESERVE</b>		
Opening balance:	22597.00	
Add: surplus of the year	-9919.00	22597.50
<b>CURRENT LIABILITIES</b>		
Audit fees payable	88250.00	78250.00
<b>TOTAL</b>	<b>100928.00</b>	<b>100847.50</b>
<b>APPLICATION OF FUND</b>		
<b>CURRENT ASSETS</b>		
Cash in hand	46597.00	48597.00
cash at bank	4331.50	2250.00
Loans and Advances	50000.00	50000.00
<b>TOTAL</b>	<b>100928.50</b>	<b>100847.00</b>

As per our Report of even data attached

For, **B C CHOUDHARY & CO.**

**CHARTERED ACCOUNTANTS**

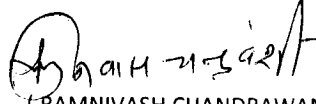
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BIKASH CHANDRA CHOUDHARY  
(Partner)

M.NO. 89960

For, SAMAJWADI JANTA DAL DEMOCRATIC



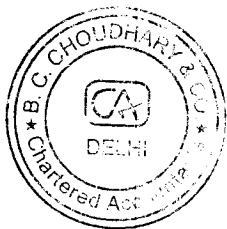
(RAMNIVASH CHANDRAWANSHI)  
TRESURER



( Dr. RAJEEV RANJAN)  
GEN. SECRETARY

Place : New Delhi

Date: 27.07.2021



# SAMAJWADI JANTA DAL DEMOCRATIC

90, Kautilya Marg, Raza Bazar  
Patna, BIHAR- 800014

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

(AMOUNT IN RS)

PARTICULAR	As at 31-03-2021	As at 31-03-2020
<b>INCOME</b>		
Volountry Contribution	173500.00	60600.00
<b>TOTAL</b>	<b>173500.00</b>	<b>60600.00</b>
<b>EXPENDITURE</b>		
Audit fees	10000.00	10000.00
bank charges	2419.00	1954.00
conveyance and travelling exp	84500.00	22000.00
public meeting exp	86500.00	51900.00
<b>Deficit for the year</b> (Transfer to general reserve )	-9919	-25254.00
<b>TOTAL</b>	<b>173500.00</b>	<b>60600.00</b>

As per our Report of even data attached

For, **B C CHOUDHARY & CO.**

**CHARTERED ACCOUNTANTS**

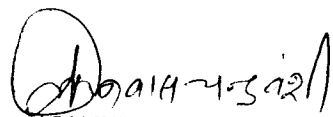
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BIKASH CHANDRA CHOUDHARY

(Partner)

M.NO. 89960

For, SAMAJWADI JANTA DAL DEMOCRATIC



(RAMNIVASH CHANDRAWANSHI ( Dr. RAJEEV RANJAN)

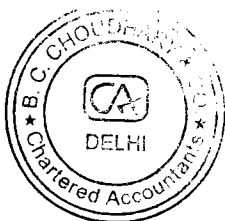
TRESURER



GEN. SECRETARY

Place : New Delhi

Date: 27.07.2021



# SAMAJWADI JANTA DAL DEMOCRATIC

90, Kautilya Marg, Raza Bazar  
Patna, BIHAR- 800014

## RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021 (AMOUNT IN RS)

PARTICULAR	As at 31-03-2021	As at 31-03-2020
<b>OPENING BALANCE</b>		
Cash	48597.00	48597.00
Bank	2250.50	17504.50
<b>Receipt</b>		
Voluntry contribution	173500.00	60600.00
<b>TOTAL</b>	<b>224347.50</b>	<b>126701.50</b>
<b>PAYMENT</b>		
Audit fees		
Bank charge	2419.00	1954.00
Conveyance and Travelling Expences	84500.00	22000.00
public Meeting Exp	86500.00	51900.00
<b>CLOSING BALANCE</b>		
CASH	46597.00	48597.00
BANK	4331.50	2250.50
<b>TOTAL</b>	<b>224347.50</b>	<b>126701.50</b>

As per our Report of even data attached  
For, B C CHOUDHARY & CO.

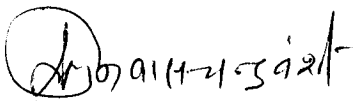

CHARTERED ACCOUNTANTS

Firm Reg.No. 011135N

  
BIKASH CHANDRA CHOUDHARY  
(Partner)

M.NO. 89960

For, SAMAJWADI JANTA DAL DEMOCRATIC

   
(RAMNIVASH CHANDRAWANSHI ( Dr. RAJEEV RANJAN)  
TRESURER GEN. SECRETARY

Place : New Delhi

Date: 27.07.2021



## SAMAJWADI JANTA DAL DEMOCRATIC

### ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31<sup>ST</sup> 2021

#### **A. ACCOUNTING POLICIES**

##### **1. Going Concern**

The financial Statement have been Prepared assuming that the Samajwadi janta dal (Demoratic) will continue as going Concern.

##### **2. Basis of Accounting**

The Financial Statements have been prepared on accrual basis of accounting and in accordance with Guidance Note issued and Accounting Standards recomended by the Institute of Chartered Accountants of India.

##### **3. Use of Estimates**

The preparation of financial statement requires some estimates and assumptions which affects the reported amount of assets and liability on financial statement and the reported amount of revenue and expenses during the year. Difference between the actual result and estimates are recognized in the period in which the results are known/materialized.

##### **4. Revenue Recognition**

Voluntary Contributions are recognized as income on accrual basis.


#### **B. NOTES ON ACCOUNTS**

1. Previous year figures have been regrouped/recast/reclassified wherever considered Necessary to compare with current year

For, B C CHOUDHARY & CO

Chartered Accountants

Firm Reg. No. 011135N

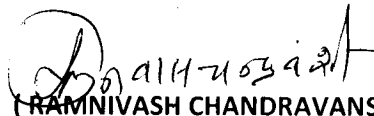
  
(BIKASH CHANDRA CHOUDHARY)

Partner M. No. 089960

Place:- Delhi

Date:- 27.07.2021

For SAMAJWADI JANTA DAL DEMOCRATIC

  
(RAMNIVASH CHANDRAVANSHI)

Treaserar



(Dr. RAJEEV RANJAN)

Gen. Secretary

