

OFFICE OF THE  
**PEOPLE'S DEMOCRATIC ALLIANCE (PDA)**

Head Office : Ragailong, Imphal, Manipur.

Ref. No. ....

Date 25-3-2015

To,

**The under Secretary, (Malay Mallick)  
Election Commission of India,  
Nirvachan Sadan, Ashoka road,  
New Delhi - 110001.**

***Subject:- Submission of Annual Audit report for People's Democratic Alliance for the financial year 2013-2014 regarding.***

Sir,

With reference to your esteemed office No. 56/AA/2014/PPEMS/dated 16<sup>th</sup> March 2015. The undersigned is pleased to submit the Annual Audit report for the year 2013-2014 for your kind reference and necessary consideration.

*Enclose: Audit statement.*

Yours faithfully,

*Thaiba Sanii*

**(THAIBA SANII)**  
General Secretary

## INDEPENDENT AUDITOR'S REPORT

We have audited the attached Balance Sheet of **PEOPLE'S DEMOCRATIC ALLIANCE, RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR** as at **31st March, 2013** And also the attached Income and Expenditure Account and Receipts and Payments Account for the year ended on that date.

**Organisation's Responsibility for Financial Statement**

2. The management of the organisation is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement.

**Auditor's responsibility**

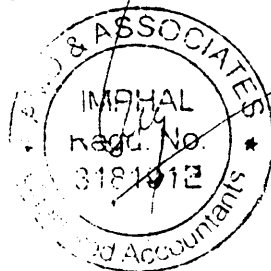
3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.
4. An audit involves performing procedure to obtain, on a test basis, audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and reasonability of accounting estimates made by the management as well as evaluating the overall presentation of financial statements.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
6. Under the scope of audit we have not verified the physical implementation of the programme activities at field level and hence we are unable to comment on the same.

**7. Opinion**

In our opinion and to the best of our information and belief and according to information and explanation given to us the said financial statements prepared on the basis of above method of accounting *read with Significant Accounting Policies and give true and fair view in accordance with significant accounting policy adopted by the management.*

- (i) In the case of the Balance sheet the Assets and Liabilities arising from the cash transactions of the abovenamed organisation as at **31st March, 2013**.
- (ii) In the case of Income and Expenditure Account the excess of income over expenditure of the abovenamed organisation on the basis of the receipts and payments for the year ending on **31st March, 2013**.
- (iii) In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above.

Date : *This 13th day of Sept., 2013.*  
Place: Imphal.



For **M/S AMD & ASSOCIATES**  
Chartered Accountants

*M.K. Maheshwari*  
**CA., M.K. Maheshwari, F.C.A.,**  
Partner (Branch in-charge, Imphal)  
Mem. No. 300-54272  
Firm Regn. No. 318191E

**PEOPLE'S DEMOCRATIC ALLIANCE,**  
**RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR.**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2013.**

RECEIPTS	AMOUNTS(Rs)	PAYMENTS	AMOUNTS(Rs)
To <b>Opening Balance :</b>		By 5 District Office maintenance	100,600.00
Cash in hand	8,221.00	" Rent charge of party head office, Ragailong	30,000.00
Cash at bank	1,221.00	" Office Maintenance expenditures	26,200.00
" Members Renew Fees	21,800.00	" Furniture & Fixtures	12,300.00
" Members enrolment fee	49,700.00		
" Donation from Members	63,200.00		
" Active members fee	33,400.00		
" Bank Interest	49.00		
		" <b>Closing Balance :</b>	
		Cash in hand	7,221.00
		Cash at bank	1,270.00
	<b>177,591.00</b>		<b>177,591.00</b>

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2013.**

EXPENDITURE	AMOUNTS (Rs)	INCOME	AMOUNTS (Rs)
To 5 District Office maintenance	100,600.00	By Members Renew Fees	21,800.00
" Rent charge of party head office, Ragailong	30,000.00	" Members enrolment fee	49,700.00
" Office Maintenance expenditures	26,200.00	" Donation from Members	63,200.00
" <b>Depreciation @ 10% :</b>		" Active members fee	33,400.00
Furniture & Fixtures	2,054.00	" Bank Interest	49.00
Tools & Equipments	2,046.00		
Sign Board	106.00		
" <b>Capital Fund :</b>			
(Excess of income over expenditure transferred)	7,143.00		
	<b>168,149.00</b>		<b>168,149.00</b>

**BALANCE SHEET AS ON 31ST MARCH 2013.**

LIABILITIES	AMOUNT (Rs)	ASSETS	AMOUNT (Rs)
<b>Capital Fund :</b>		Cash in hand	7,221.00
Opening Balance	39,202.00	Cash at bank	1,270.00
Add: Excess of Income over Expenditure transferred	7,143.00		
	<b>46,345.00</b>	<b>Furniture &amp; Fixtures :</b>	
		Opening Balance	8,237.00
		Add: Acquired during the year	12,300.00
			20,537.00
		Less: Depreciation	2,054.00
			<b>18,483.00</b>



**Tools & Equipment :**

Opening Balance	20,460.00	
Less: Depreciation	2,046.00	18,414.00

**Sign Board :**

Opening Balance	1,063.00	
Less: Depreciation	106.00	957.00

**46,345.00**

**46,345.00**

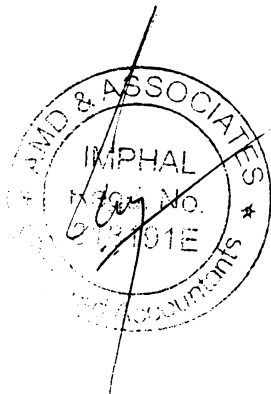
For **PEOPLE'S DEMOCRATIC ALLIANCE,**

President/Secretary  
~~President~~  
People's Democratic Alliance

As per our Report of even date annexed herewith.

Date : This **13th day of Sept.,2013.**  
Place : Imphal.

For **M/S AMD & ASSOCIATES,**  
Chartered Accountants



**CA., M.K. Maheshwari, F.C.A.,**  
Partner (Branch in-charge, Imphal)  
Mem. No. 300-54272  
Firm Regn. No. 318191E



**INDEPENDENT AUDITOR'S REPORT**

We have audited the attached Balance Sheet of **PEOPLE'S DEMOCRATIC ALLIANCE, RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR** as at **31.3.2014** and also the attached Income and Expenditure Account and Receipts and Payments Account for the year ended on that date.

**Organisation's Responsibility for Financial Statements :**

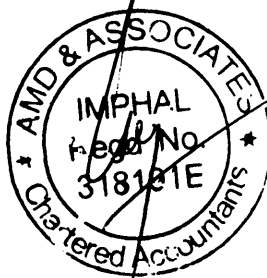
2. The management of the organisation is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement.

**Auditor's responsibility :**

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.
4. An audit involves performing procedure to obtain, on a test basis, audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risk of material misstatement of the financial statements, whether due to error. An audit also includes evaluating the appropriateness of accounting policies used and reasonability of accounting estimates made by the management as well as evaluating the overall presentation of financial statements.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
6. It is the policy of the organisation to maintain its accounts and prepare its financial statement on cash receipts and disbursement basis. On this basis revenue and related assets are recognised when actually received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred.
7. Under the scope of audit we have not verified the physical implementation of the programme activities at field level and hence we are unable to comment on the same.
8. In our opinion and to the best of our information and belief and according to information and explanation given to us the said financial statements prepared on the basis of above method of accounting read with Significant Accounting Policies true and fair view in accordance with significant accounting policy adopted by the management:
- In the case of the Balance sheet the Assets and Liabilities arising from the cash transactions of the above named organisation as at 31.3.2014
  - In the case of Income and Expenditure Account the excess of income over expenditure of the above named organisation on the basis of the receipts and payments for the year ending on 31.3.2014
  - In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above.

Date : This 27th day of August, 2014.

Place : Imphal.



For M/S AMD & ASSOCIATES  
Chartered Accountants

*(Signature)*  
CA., M.K. Maheshwari, F.C.A.,  
Partner (Branch in-charge, Imphal)  
Mem. No. 300-54272  
Firm Regn. No. 318191E

**PEOPLE'S DEMOCRATIC ALLIANCE,  
RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR.**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2014.**

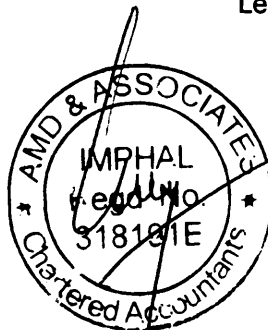
<b>RECEIPTS</b>	<b>AMOUNTS(Rs)</b>	<b>PAYMENTS</b>	<b>AMOUNTS(Rs)</b>
To <b>Opening Balance :</b>		By 5 District Office maintenance	1,24,210.00
Cash in hand	7,221.00	" Rent charge of party head office, Ragailong	36,000.00
Cash at bank	1,270.00	" Office Maintenance expenditures	28,950.00
" Members Renew Fees	24,600.00	" Tools & Equipments	16,200.00
" Members enrolment fee	56,800.00	" <b>Closing Balance :</b>	
" Donation from Members	80,200.00	Cash in hand	5,861.00
" Active members fee	42,400.00	Cash at bank	1,321.00
" Bank Interest	51.00		
	<b>2,12,542.00</b>		<b>2,12,542.00</b>

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2014.**

<b>EXPENDITURE</b>	<b>AMOUNTS (Rs)</b>	<b>INCOME</b>	<b>AMOUNTS (Rs)</b>
To 5 District Office maintenance	1,24,210.00	By Members Renew Fees	24,600.00
" Rent charge of party head office, Ragailong	36,000.00	" Members enrolment fee	56,800.00
" Office Maintenance expenditures	28,950.00	" Donation from Members	80,200.00
" <b>Depreciation :</b>		" Active members fee	42,400.00
Furniture & Fixtures	1,848.00	" Bank Interest	51.00
Tools & Equipments	5,192.00		
Sign Board	96.00		
" <b>Capital Fund :</b>			
(Excess of income over expenditure transferred)	7,755.00		
	<b>2,04,051.00</b>		<b>2,04,051.00</b>

**BALANCE SHEET AS ON 31ST MARCH 2014.**

<b>LIABILITIES</b>	<b>AMOUNT (Rs)</b>	<b>ASSETS</b>	<b>AMOUNT (Rs)</b>
<b>Capital Fund :</b>		Cash in hand	5,861.00
Opening Balance	46,345.00	Cash at bank	1,321.00
Add: Excess of Income over Expenditure transferred	7,755.00		
		<b>Furniture &amp; Fixtures :</b>	
	54,100.00	Opening Balance	18,483.00
		Less: Depreciation @10%	1,848.00
			<b>16,635.00</b>



**Tools & Equipment :**

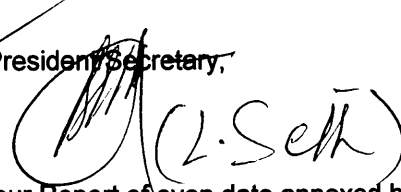
Opening Balance	18,414.00	
Add: Acquired during the year	16,200.00	
	<u>34,614.00</u>	
Less: Depreciation @15%	<u>5,192.00</u>	29,422.00

**Sign Board :**

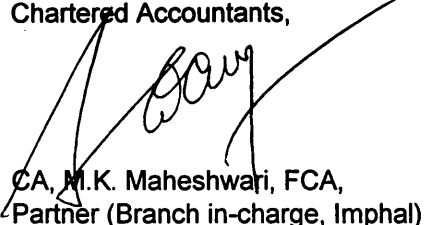
Opening Balance	957.00	
Less: Depreciation @10%	<u>96.00</u>	861.00

**54,100.00****54,100.00**For **PEOPLE'S DEMOCRATIC ALLIANCE,**

President/Secretary,



As per our Report of even date annexed herewith.

For **M/S AMD & ASSOCIATES,**  
Chartered Accountants,
  
 CA, M.K. Maheshwari, FCA,  
 Partner (Branch in-charge, Imphal)  
 Mem.No.300-54272.  
 Firm Regn. No. 318191E.
Date : This 27th day of August, 2014.  
Place : Imphal.