

AUDIT REPORT
FINANCIAL YEAR : 2021-2022



BHARATIYA GANA PARISHAD
GUWAHATI, ASSAM

C. K. PRUSTY & ASSOCIATES
Chartered Accountants

Rajani Kanta Goswami Path, H.No-37,
Opp:- UBI Lalganesh Br., Lalganesh,
Guwahati-781 034, Assam.

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INDEPENDENT AUDITOR'S REPORT

To
The President,
Bharatiya Gana Parishad

Opinion

We have audited the attached Balance Sheet of Bharatiya Gana Parishad (the Party), as at 31st March 2022, and also the Income and Expenditure Account for the year ended on that date annexed thereto , and also notes to the financial statements , including summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statement.

The Party's management is responsible for the preparation of these aforesaid financial statements that give a true and fair view of the financial position, financial performance and cash flows of the party in accordance with the accounting principles generally accepted in India, including the Accounting Standards as issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Party and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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. The Party's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Party considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Party's policies, the safeguarding of its assets, the prevention and detection of frauds



C K Prusty & Associates

Chartered Accountants

and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information.

Auditor's Responsibility

Our responsibility is to express an opinion on these aforesaid financial statements based on our audit and to express an opinion on the Party's internal financial controls over financial reporting based on our audit.

We have taken into account the accounting and auditing standards and matters which are required to be included in the audit report as per the relevant Auditing standards as issued by ICAI.

An audit involves performing procedures to obtain audit evidence about the amounts, the disclosures in the financial statements and adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend 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 financial controls relevant to the Party's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Party's Members, 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 on the standalone financial statements and on the Party's internal financial controls system over financial reporting.

Further, we report that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (ii) In our opinion, proper books of account have been kept by the Political Party so far as appears from our examination of those books;
- (iii) The Balance Sheet, Income and Expenditure Account dealt with by this report are in agreement with the books of account.

For : C. K. Prusty & Associates
Chartered Accountants
FRN:-323220E

Abhijit Das

CA. Abhijit Das, Partner
Membership Number:- 069552
UDIN:- 23069552BGXUOZ9159



Date : 28/08/2023
Place : Guwahati

BHARATIYA GANA PARISHAD

Notes on Financial Statement for the year Ended 31st March 2022

NOTE 20: NOTES TO ACCOUNTS

I. BACKGROUND OF THE PARTY

Bharatiya Gana Parishad is a regional party registered with the Election commission of India as a political party under Section 29A of the Representation of the People Act, 1951 Vide order No. F. No. 56/175/2015/PPS-I Dtd. 11th March 2016. The object of the party involves building a developed democratic India based on the principles of equal opportunity of all the citizens fighting against influence of money power and muscle power.

II. BASIS OF PREPARATION

These financial statements have been prepared to comply in all material respects with the accounting standards and guidance notes issued by the Institute of Chartered Accountants of India. The financial statements have been prepared under the historical cost convention on accrual basis. The accounting policies have been consistently applied by the party, and are consistent with those used in the previous year.

NOTE 21: SIGNIFICANT ACCOUNTING POLICIES

I. USE OF ESTIMATES:

The preparation of financial statements, in conformity with Indian GAAP requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets, liabilities and disclosure of contingent liabilities at the end of the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

II. FIXED ASSETS:

Fixed assets are stated at cost less accumulated depreciation, amortization and impairment losses if any. Cost comprises the purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use. Borrowing costs relating to acquisition of fixed assets which takes substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use.

III. REVENUErecognition:

All items of revenue are recognized in accordance with Accounting Standard (AS - 9).

BHARATIYA GANA PARISHAD

Notes on Financial Statement for the year Ended 31st March 2022

IV. PROVISIONS AND CONTINGENCIES:

A Provision is recognized for a present obligation as a result of past events if it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are determined based on best estimates of the amount required to settle the obligation at the Balance Sheet date. A contingent liability is disclosed, unless the possibility of an outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.

For and on behalf of the Party

1. President

Date: 28/08/2023

2. General Secretary

Place: Guwahati

For : C. K. Prusty & Associates

Chartered Accountants

FRN:-323220E



Abhijit Das

CA. Abhijit Das, Partner

Membership Number:- 069552.

BHARATIYA GANA PARISHAD

STATE OFFICE : F.NO. 3, BY LANE NO. 4, BISHNU RABHA PATH, ODALBAKRA
DIST: KAMIRUP METRO, GUWAHATI - 781034

BALANCE SHEET AS ON 31-03-2022

PARTICULARS	SCHEDULE	AMOUNT (₹)	
		CURRENT YEAR 31/03/2022	PREVIOUS YEAR 31/03/2021
SOURCES OF FUNDS			
CORPUS FUND	1	10,12,700.00	10,12,700.00
GENERAL FUND	2	(8,92,084.28)	(8,93,501.28)
EARMARKED FUNDS	3	0.00	0.00
GENERAL RESERVES	4	0.00	0.00
LOANS & BORROWINGS:	5		
Secured		0.00	0.00
Unsecured		0.00	0.00
CURRENT LIABILITIES & PROVISIONS	6	30,100.00	30,100.00
TOTAL		1,50,715.72	1,49,298.72
APPLICATION OF FUNDS			
FIXED ASSETS	7		
Tangible Assets		36,350.00	36,350.00
Intangible Assets		0.00	0.00
Capital Work in Progress		0.00	0.00
INVESTMENTS	8		
Long Term		0.00	0.00
Current Investments		0.00	0.00
CURRENT ASSETS	9	89,365.72	87,948.72
LOANS, ADVANCES & DEPOSITS	10	25,000.00	25,000.00
TOTAL		1,50,715.72	1,49,298.72
Notes on Accounts	20		
Significant Accounting Policies	21		

Sahdev Das

President

Bharatiya Gana Parishad

President

Bharatiya Gana Parishad

Birendra Baruah

General Secretary (Admin.)

Bharatiya Gana Parishad

Bharatiya Gana Parishad

Central Committee

Tulsi Das

Treasurer

Bharatiya Gana Parishad

Treasurer

Bharatiya Gana Parishad

Central Committee

Date.....



24/09/2023

BHARATIYA GANA PARISHAD

STATE OFFICE : H.NO. 3, BY LANE NO. 4, BISHNU RABHA PATH, ODALBAKRA
DIST: KAMRUP METRO, GUWAHATI - 781034

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2022

PARTICULARS	SCH	AMOUNT (₹)	
		Current Year 31/03/2022	Previous Year 31/03/2021
INCOME			
FEE & SUBSCRIPTIONS	11	0.00	1,08,642.00
GRANT/DONATIONS/CONTRIBUTIONS	12	0.00	0.00
COLLECTION BY ISSUING COUPONS/SALE OF PUBLICATIONS	13	0.00	0.00
OTHER INCOME	14	1,417.00	1,423.00
TOTAL (A)		1,417.00	1,10,065.00
EXPENDITURE			
ELECTION EXPENDITURE	15	0.00	1,600.00
EMPLOYEE COST	16	0.00	0.00
ADMINISTRATIVE & GENERAL EXPENSES	17	0.00	25,472.00
FINANCE COST	18	0.00	223.08
DEPRECIATION & AMORTISATION EXPENSES		0.00	0.00
OTHER EXPENSES	19	0.00	0.00
TOTAL (B)		0.00	27,295.08
Balance being excess of Income over Expenditure (A-B)		1,417.00	82,769.92
Transfer to/from Reserve			
Balance Being Surplus (Deficit) Carried to General Fund		1,417.00	82,769.92
Notes on Accounts	20		
Significant Accounting Policies	21		



Sahadev Das

President

Bharatiya Gana Parishad

President

Bharatiya Gana Parishad

Biswa Basak

General Secretary

Bharatiya Gana Parishad

General Secretary (Adm)

Bharatiya Gana Parishad

Central Committee

Arun Das

Treasurer

Bharatiya Gana Parishad

Treasurer

Bharatiya Gana Parishad

Central Committee

Date.....

BHARATIYA GANA PARISHAD

STATE OFFICE : H.NO. 3, BY LANE NO. 4, BISHNU RABHA PATH, ODALBAKRA
DIST: KAMRUP METRO, GUWAHATI - 781034

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2022

SCHEDULE-1

CORPUS FUND

PARTICULARS	AMOUNT(₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
Opening Balance	10,12,700.00	10,12,700.00
Add: Additions During the year	-	-
Less: Utilisation of Funds	0.00	0.00
Closing Balance	10,12,700.00	10,12,700.00

SCHEDULE-2

GENERAL FUND

PARTICULARS	AMOUNT(₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
Opening Balance	(8,93,501.28)	(9,76,271.20)
Add: Additions During the year	0.00	0.00
Less: Deduction during the year	0.00	0.00
Add: Surplus/ (deficit) transferred from I/E A/c	1,417.00	82,769.92
Closing Balance	(8,92,084.28)	(8,93,501.28)



Sahedwar Dr

President

Bharatiya Gana Parishad

*President
Bharatiya Gana Parishad*

Birinboor

General Secretary

Bharatiya Gana Parishad

General Secretary (Admli)

Bharatiya Gana Parishad

Central Committee

Treasurer

Bharatiya Gana Parishad

Treasurer

Bharatiya Gana Parishad

Central Committee

Date.....

BHARATIYA GANA PARISHAD

STATE OFFICE : H.NO. 3, BY LANE NO. 4, BISHNU RABHA PATH, ODALBAKRA
DIST: KAMRUP METRO, GUWAHATI - 781034

SCHEDULE-3

EARMARKED FUND -- Head wise

PARTICULARS	AMOUNT (₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
Opening Balance	0.00	0.00
Add: Aditions During the year	0.00	0.00
Less: Deduction during the year	0.00	0.00
Closing Balance	0.00	0.00

SCHEDULE-4

GENERAL RESERVE

PARTICULARS	AMOUNT (₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
Opening Balance	0.00	0.00
Add: Aditions During the year	0.00	0.00
Less: Deduction during the year	0.00	0.00
Closing Balance	0.00	0.00



Sahadev Das

President

Bharatiya Gana Parishad

*President
Bharatiya Gana Parishad*

Birinami

General Secretary

Bharatiya Gana Parishad

*General Secretary (Admin.)
Bharatiya Gana Parishad*

Kul Das
Treasurer

Bharatiya Gana Parishad

Treasurer

*Bharatiya Gana Parishad
Central Committee
Date.....*

BHARATIYA GANA PARISHAD

STATE OFFICE : H NO. 3, BY LANE NO. 4, BISHNU RABHA PATH, ODALBAKRA
DIST: KAMRUP METRO, GUWAHATI - 781034

SCHEDULE-5

LOANS & BORROWINGS:

PARTICULARS	AMOUNT (₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
<u>SECURED LOAN</u>	0.00	0.00
<u>TOTAL (A)</u>	0.00	0.00
<u>UNSECURED LOAN</u>	0.00	0.00
<u>TOTAL (B)</u>	0.00	0.00
<u>TOTAL (A+B)</u>	0.00	0.00

Sahadev Das

President

Bharatiya Gana Parishad

President
Bharatiya Gana Parishad

Biren Baruah

General Secretary

Bharatiya Gana Parishad

Treasury
Treasury

Bharatiya Gana Parishad

Treasury

Bharatiya Gana Parishad

Central Committee

Date.....

General Secretary (Adm)
Bharatiya Gana Parishad
Central Committee



BHARATIYA GANA PARISHAD

STATE OFFICE : H.NO. 3, BY LANE NO. 4, BISHNU RABHA PATH, ODALBAKRA
DIST: KAMRUP METRO, GUWAHATI - 781034

SCHEDULE-6

CURRENT LAIBILITIES & PROVISIONS

PARTICULARS	AMOUNT (₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
a. Current Liabilities		
Creditors	0.00	0.00
Statutory Liabilities	0.00	0.00
Interest accrued but not due on borrowings	0.00	
Expenses Payable	30,100.00	30,100.00
Other Current Liabilities (specify)	0.00	0.00
b. Provisions		
For retirement benefits	0.00	0.00
Others	0.00	0.00
TOTAL (A)	30,100.00	30,100.00

SCHEDULE-7

FIXED ASSETS

PARTICULARS	AMOUNT (₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
<u>TANGIBLE ASSETS</u>		
Furniture	17,200.00	17,200.00
Multimedia Speaker System	6,750.00	6,750.00
LG Led TV	12,400.00	12,400.00
TOTAL (A)	36,350.00	36,350.00
<u>INTANGIBLE ASSETS</u>		
	0.00	0.00
TOTAL (B)	0.00	0.00
<u>CAPITAL WORK IN PROGRES</u>		
	0.00	0.00
TOTAL (C)	0.00	0.00
TOTAL (A+B+C)	36,350.00	36,350.00



Sahadev Das
President
Bharatiya Jan Parishad

 Diane Brown

General Secretary

General Secretary
Gana Parishad

Bhai
Wazid Dos

Treasurer
aratiya Gana Parishad
Charatiya Gana Parishad
Central Committee
Date.....

BHARATIYA GANA PARISHAD

STATE OFFICE : H.NO. 3, BY LANE NO. 4, BISHNU RABHA PATH, ODALBAKRA
DIST: KAMRUP METRO, GUWAHATI - 781034

SCHEDULE-8

INVESTMENTS

PARTICULARS	AMOUNT (₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
<u>LONG TERM INVESTMENTS</u>	0.00	0.00
<u>TOTAL (A)</u>	0.00	0.00
<u>CURRENT INVESTMENTS</u>	0.00	0.00
<u>TOTAL (B)</u>	0.00	0.00
<u>TOTAL (A+B)</u>	0.00	0.00

SCHEDULE-9

CURRENT ASSETS

PARTICULARS	AMOUNT (₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
Inventories	0.00	0.00
Recievable	0.00	0.00
Deposits with Banks & PO	57,544.92	56,127.92
Cash in Hand	31,820.80	31,820.80
Other Current Assets	0.00	0.00
<u>TOTAL</u>	89,365.72	87,948.72

SCHEDULE-10

LOANS, ADVANCES & DEPOSITS

PARTICULARS	AMOUNT (₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
Loans And Advances to Staff	0.00	0.00
Loans And Advances to Others	0.00	0.00
Security Deposits	25,000.00	25,000.00
Others	0.00	0.00
<u>TOTAL</u>	25,000.00	25,000.00



Sahadev Das

President

Bharatiya Gana Parishad

Biswadeep Basu

General Secretary

General Secretary (Adm)

Bharatiya Gana Parishad

Bharatiya Gana Parishad

Central Committee

Ujjwal Das

Treasurer

Bharatiya Gana Parishad

Treasurer

Bharatiya Gana Parishad

Central Committee

BHARATIYA GANA PARISHAD

STATE OFFICE : H NO. 3, BY LANE NO. 4, BISHNU RABHA PATH, ODALBAKRA
DIST: KAMRUP METRO, GUWAHATI - 781034

SCHEDULE-11 FEES & SUBSCRIPTIONS

PARTICULARS	AMOUNT (₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
Entrance Fees	0.00	0.00
Annual Fees/Subscription from Members		1,08,642.00
Subscriptions for Publications	0.00	0.00
Others	0.00	0.00
TOTAL	0.00	1,08,642.00

SCHEDULE-12 GRANT/DONATIONS/CONTRIBUTIONS

PARTICULARS	AMOUNT (₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
Individual Donor	-	-
Companies/Organisations	0.00	0.00
Institutions/Welfare Bodies	0.00	0.00
Others	0.00	0.00
TOTAL	0.00	0.00

SCHEDULE-13 COLLECTION BY SALE OF COUPONS/PUBLICATIONS

PARTICULARS	AMOUNT (₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
Revenue from Issuance of coupon	0.00	0.00
Revenue from sale of publications of the party	0.00	0.00
TOTAL	0.00	0.00

Sahedur Das
President

Bharatiya Gana Parishad

President
Bharatiya Gana Parishad

Birin Deka
General Secretary

Bharatiya Gana Parishad

General Secretary (Admin.)
Bharatiya Gana Parishad

Treasurer

Bharatiya Gana Parishad
Treasurer
Bharatiya Gana Parishad
 Central Committee



BHARATIYA GANA PARISHAD

STATE OFFICE : H.NO. 3, BY LANE NO. 4, BISHNU RABHA PATH, ODALBAKRA
DIST: KAMRUP METRO, GUWAHATI - 781034

SCHEDULE-14

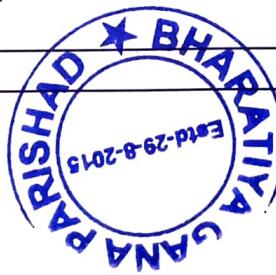
OTHER INCOME

PARTICULARS	AMOUNT (₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
Interest Income	1,417.00	1,423.00
Income from investment in mutual fund	0.00	0.00
Profit on sale of investment	0.00	0.00
Profit on sale of fixed assets	0.00	0.00
Rent Received	0.00	0.00
Other Miscellaneous Income		
TOTAL	1,417.00	1,423.00

SCHEDULE-15

ELECTION EXPENDITURE

PARTICULARS	AMOUNT (₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
(a) Publicity expenses		
(i) Printed Material, like manifestos, pamphlets, posters, handbills, etc.	-	-
(ii) Electronic Media (including hiring time slots, etc., in TV channels)	-	-
(iii) Making & distribution of video films	0.00	0.00
(iv) Making & distribution of audio CDs	0.00	0.00
(v) Advertising in newspapers, magazines, souvenirs, etc.	0.00	0.00
(b) Travel expenses of leaders & workers:	0.00	0.00
(i) Aircrafts/Helicopters	0.00	0.00
(ii) Others	0.00	0.00
(c) Other expenses	0.00	0.00
(i) Boarding & lodging expenses	-	1,600.00
(ii) Public Meetings	-	-
(iii) Public Programme Expenses	0.00	-
TOTAL	0.00	1,600.00



BHARATIYA GANA PARISHAD

STATE OFFICE : H.NO. 3, BY LANE NO. 4, BISHNU RABHA PATH, ODALBAKRA
 DIST: KAMRUP METRO, GUWAHATI - 781034

SCHEDULE-16

EMPLOYEE COST

PARTICULARS	AMOUNT (₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
(a) Salaries and Wages	0.00	0.00
(b) Allowances and Bonus	0.00	0.00
(c) Contribution to Provident and other Funds	0.00	0.00
(d) Employees Retirement and Terminal Benefits	0.00	0.00
(e) Others (specify)	0.00	0.00
TOTAL	0.00	0.00

SCHEDULE-17

ADMISTRATIVE & GENERAL EXPENSES

PARTICULARS	AMOUNT (₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
(a) Rents	-	-
(b) Rates and taxes	0.00	0.00
(c) Postage & Telegram	-	177.00
(d) Printing & stationery	0.00	25,025.00
(e) Electricity	0.00	0.00
(f) Travelling & conveyance expenses	-	270.00
(g) Honorarium Expenses	0.00	0.00
(h) Remuneration to auditors	-	-
(i) Refreshment Expenses	-	-
(j) Repair & Maintenance	0.00	0.00
(k) Legal Expenses	0.00	0.00
(l) Meeting Expenses	0.00	0.00
(m) Donation	0.00	0.00
(n) Web Designing	0.00	0.00
(o) Office Expenses	0.00	-
TOTAL	0.00	25,472.00

SCHEDULE-18

FINANCE COST

PARTICULARS	AMOUNT (₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
(a) Interest on fixed loans	0.00	0.00
(b) Interest on other loans	0.00	0.00
(c) Bank charges	-	223.08
(d) Others (specify)	0.00	0.00
TOTAL	0.00	223.08



BHARATIYA GANA PARISHAD

STATE OFFICE : H.NO. 3, BY LANE NO. 4, BISHNU RABHA PATH, ODALBAKRA
DIST: KAMRUP METRO, GUWAHATI - 781034

SCHEDULE-19

OTHER EXPENSES

PARTICULARS	AMOUNT(₹)	
	Current Year 31/03/2022	Previous Year 31/03/2021
Misc Expenses	0.00	0.00
Loss on Sale of Investment	0.00	0.00
Loss on sale of Fixed Assets	0.00	0.00
TOTAL	0.00	0.00

Sahadev *D*

President

Bharatiya Gana Parishad

Dinesh Baral

General Secretary

Bharatiya Gana Parishad

General Secretary (Admin.)

Bharatiya Gana Parishad

President
Bharatiya Gana Parishad

Central Committee

Treasurer

Bharatiya Gana Parishad

Treasurer

Bharatiya Gana Parishad

Central Committee

Date

