भारिप बहुजन महासंघ

राष्ट्रीय नेते : आद. प्रकाश तथा बाळासाहेब आंबेडकर

महाराष्ट्र प्रदेश अध्यक्ष : मा. अशोक सोनोने

मोबाईल ७७९८२६८१८९

महाराष्ट्र प्रदेश कार्यालय : पहिला माळा, डेकरसी हाऊस, फॉरेन पोस्ट ऑफिसच्या समोर, बॅलॉर्ड पिअर, सी. एस. टी. मुंबई - ४०० ००१

महाराष्ट्र प्रदेश कार्यालय 022-22621902 / 022-22621903 fax. 22621902 mahasanghabharipbahujan@gmail.com

महासचिव
मा. अमितमाऊ भुईगळ
९८९००५४२९४
मा. कुशल मेश्राम
९०११०५२२३७
९८६०२११२३७
मा. युसुफ पुंजानी
७०२०९२८६६५

सह सचिव
डॉ. सुरेश शेळके
९४२२८७८७०६

कोषाध्यक्ष
मनोहर सोनवणे
९९६७७६८०००

पक्ष प्रवक्ता तथा सल्लागार
मा. ज. वि. पवार
९८३३९६१७६३

कार्यालयीन सचिव
मा. रतन बनसोडे
८८९८६०३६५४

07/नि-99

13/01/25

102/33
09/1/25

जावक क्र.

दिनांक : 09/01/2025

The Chief Election Commissioner of India,
Election Commission of India ,
Nirvachan Sadan, Ashoka Road,
New Delhi – 110001

Submission of return for the year ended March 2024

Dear Sir/Madam,

We forward herewith Certified copies of the following reports for the year ended 1st April, 2023 to 31st March, 2024

1. IT returns dully filed with the Department of Income Tax

Thanking you,
Yours faithfully
Sd/- मनोहर गंगाराम सोनवणे
Mr. Manohar Sonawane
Treasurer
Bharipa Bahujan Mahasang

Encl : 2
Copy with its enclosures forwarded for information & necessary action to :
The Chief Electoral Officer, Maharashtra,
General Administration Department,
6th floor, Annex Building,
Mantralaya, Mumbai – 400032.

मनोहर गंगाराम सोनवणे
Mr. Manohar Sonawane
Treasurer
Bharipa Bahujan Mahasang

श्री गायकवाड कवि 13/1

अ.स. (लेखा) 13/1/25

श्री: निरवारे अधीक्षक 13/1

RAJRATAN M. KOTHARI
B.COM. F.C.A.

RAJRATAN KOTHARI ASSOCIATES
CHARTERED ACCOUNTANTS

2ND FLOOR, SAMADHAN, L.T.ROAD,
MULUND (EAST), MUMBAI - 400 081
PHONE: +91 22 - 21632148
MOBILE NO.: +91 98210 12212
Email ID : rajratankothari@gmail.com

INDEPENDENT AUDITORS' REPORT

To the President of
Bharipa Bahujan Mahasangh ("the Party")
Thakersey House, First Floor,
Opp. Foreign Office, Ballard Estate,
Fort, Mumbai - 400001

Report on the Audited Financial Statements

Opinion

We have audited the accompanying financial statements of **Bharipa Bahujan Mahasangh** ("the Party") which comprise the Balance Sheet as at 31st March 2024, Statement of Income & Expenditure, Statement of Cash Flow and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the relevant act in the manner so required and give a true and fair view inconformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024 and its profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing generally accepted in India. 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 Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Management's responsibility for the financial statements

The Party's Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, result of operations, financial position and cash flows of the entity in accordance with the accounting principles generally accepted in 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,

RAJRATAN KOTHARI ASSOCIATES
"Samadhan"
L. T. Road,
Mulund (East),
Mumbai-400081
CHARTERED ACCOUNTANTS

that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement 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 Party'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 Company or to cease operations, or has no realistic alternative but to do so.

The management of party is also responsible for overseeing the Company'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 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Party's

RAJRATAN KOTHARI ASSOCIATES CHARTERED ACCOUNTANTS "Samadhan" L. T. Road, Mulund (East), Mumbai-400081

RAJRATAN M. KOTHARI
B.COM. F.C.A.

RAJRATAN KOTHARI ASSOCIATES
CHARTERED ACCOUNTANTS

2ND FLOOR, SAMADHAN, L.T.ROAD,
MULUND (EAST), MUMBAI - 400 081
PHONE: +91 22 - 21632148
MOBILE NO.: +91 98210 12212
Email ID : rajratankothari@gmail.com

ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Party to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and regulatory requirements

Further we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

c) The balance sheet, the statement of income & expenditure, and cash flow statement dealt with by this report are in agreement with the books of account;

For RAJRATAN KOTHARI ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No: 113704W

RAJRATAN KOTHARI ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ "Samadhan" L. T. Road, Mulund (East), Mumbai-400081

RAJRATAN KOTHARI
Proprietor
Membership No: 032428
UDIN: 24032428BKFDDH9505

Place: Mumbai
Dated: 30th September, 2024

BHARIPA BAHUJAN MAHASANGHA

R.O : Thakersey House, First Floor, Opp. Foreign Office, Ballard Estate, Fort,

BALANCE SHEET AS AT 31ST MARCH, 2024

	Notes	31-03-2024	31-03-2023
SOURCES OF FUNDS			
Corpus Fund	1	-	-
General Fund	2	16,153,261.63	14,766,270.62
Earmarked Fund	3	-	-
Current Liabilities & Provisions	4	26,630.00	26,630.00
		16,179,891.63	**14,792,900.62**
APPLICATION OF FUNDS			
Fixed Assets		1,166,295.62	
Add : Purchases During Year		58,391.00	1,372,112.50
Less : Sale / Dispose off			
Less : Depreciation		183,702.99	205,816.88
W.D.V at Year End		**1,040,983.63**	**1,166,295.62**
CURRENT ASSETS, LOANS & ADVANCES			
Inventories (Materials)	5	-	-
Cash & Cash Equivalent	6	13,234,382.00	11,944,486.02
Other Current Assets	7	1,777,589.00	1,627,014.98
Loans & Advances	8	126,937.00	55,104.00
		15,138,908.00	**13,626,605.00**
Total		**16,179,891.63**	**14,792,900.62**

The accompanying notes are integral part of financial statements

As per Report of our even date
For Rajratan Kothari Associates
Chartered Accountants
Firm Registration No.113704 W

RAJRATAN KOTHARI ASSOCIATES "Samadhan" L. T. Road, Mulund (East), Mumbai-400081 CHARTERED ACCOUNTANTS

R.M.Kothari
Proprietor
Membership No: 032428
Place : Mumbai
Date: 30th September 2024

Authorised Signatory **Authorised Signatory**

BHARIPA BAHUJAN MAHASANGHA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31ST MARCH, 2024

	Notes	31-03-24	31-03-23
INCOME			
Fees & Subscriptions	9	-	-
Donation & Contributions	10	1,406,000.00	560,110.00
Interest Income	11	718,305.00	551,006.00
Other Income			
Total		**2,124,305.00**	**1,111,116.00**
EXPENDITURE			
Election Expenditure	12	-	-
Public Interaction & General Party Propaganda Expenses	13	-	-
Employees Cost	14	60,000.00	60,000.00
Administrative & General Expenses	15	493,611.00	1,034,546.00
Depreciation		183,702.99	205,816.88
Total		**737,313.99**	**1,300,362.88**
Balance Surplus /Deficit Transferred to General Fund		**1,386,991.01**	**-189,246.88**
Total		**2,124,305.00**	**1,111,116.00**

The accompanying notes are integral part of financial statements

As per Report of our even date
For Rajratan Kothari Associates
Chartered Accountants
Firm Registration No.113704 W

RAJRATAN KOTHARI ASSOCIATES
"Samadhan"
L. T. Road,
Mulund (East),
Mumbai-400081
CHARTERED ACCOUNTANTS

Authorised Signatory **Authorised Signatory**

R.M.Kothari
Proprietor
Membership No: 032428
Place : Mumbai
Date: 30th September 2024

BHARIPA BAHUJAN MAHASANGHA
CASH FLOW STATEMENT FOR THE YEAR 31ST MARCH, 2024

	Particulars	31-03-24	31-03-23
A	**Cash Flow From Operating Activities**		
	Surplus/(Deficit) for the year	1,386,991.01	-189,246.88
	Add : Deprecation for the year	183,702.99	205,816.88
	Operating Surplus/(Deficit) before working capital changes	1,570,694.00	16,570.00
	Increase/ (Decrease) in Current Liabilities	-	-4,270.00
	(Increase)/ Decrease in Other Current Assets	-150,574.02	-1,296,603.98
	(Increase)/ Decrease in Loans & Advances	-71,833.00	1,336,273.00
	Net cash flow from Operating activities (A)	**1,348,286.98**	**51,969.02**
B	**Cash Flow From Investing Activities**		
	Purchase of Fixed Assets	-58,391.00	-
	Sale of Fixed Assets	-	-
	Net cash flow from Investing activities (B)	-58,391.00	-
C	**Cash Flow From Financing Activities**		
	Increase/ (Decrease) in Secured Loan	-	-
	Net cash flow from Financing activities (C)	-	-
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	1,289,895.98	51,969.02
	Cash and cash equivalents at the beginning of the year	11,944,486.02	11,892,517.00
	Cash and cash equivalents at the end of the year	**13,234,382.00**	**11,944,486.02**
	Components of Cash and cash equivalents		
	Cash-in-Hand	-	-
	Balance with Banks	1,283,943.00	489,945.02
	Fixed Deposit With bank	11,950,439.00	11,454,541.00
	Total Cash and Cash Equivalents	**13,234,382.00**	**11,944,486.02**

For Rajratan Kothari Associates
Chartered Accountants
Firm Registration No.113704 W

R.M.Kothari
Proprietor
Membership No: 032428
Place : Mumbai
Date: 30th September 2024

RAJRATAN KOTHARI ASSOCIATES "Samadhan" L. T. Road, Mulund (East), Mumbai-400081 CHARTERED ACCOUNTANTS

Authorised Signatory **Authorised Signatory**

BHARIPA BAHUJAN MAHASANGHA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024

	31-03-2024	31-03-2023
Note "1"		
Corpus Fund		
Balance as per Last accounts	-	-
Total	**-**	**-**
Note "2"		
General Fund		
Balance in the beginning of the year	14,766,270.62	14,955,517.50
Add : Surplus / Deficit transferred from Income & Expenditure	1,386,991.01	-189,246.88
Less : Interest Earned on Earmarked Fund Transferred to Respective Fund		-
Total	**16,153,261.63**	**14,766,270.62**
Note "3"		
Earmarked Fund		
Emergency Fund		-
Add : Addition during the Year		-
Total	**-**	**-**
Note "4"		
Current Liabilities & Provisions		
Expenses Payable	26,630.00	26,630.00
Payable to Members		-
Total	**26,630.00**	**26,630.00**
Note "5"		
Inventories		-
Note "6"		
Cash & Cash Equivalent		
In Current Bank A/c.	1,283,943.00	489,945.02
In Fixed Deposits	11,950,439.00	11,454,541.00
Cash on hand		-
Total	**13,234,382.00**	**11,944,486.02**
Note "7"		
Other Current Assets		
Interest Accrued on Fixed Deposits	646,472.00	495,898.00
Advances received	1,131,117.00	1,131,116.98
Total	**1,777,589.00**	**1,627,014.98**

RAJRATAN KOTHARI ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ "Samadhan" L. T. Road, Mulund (East), Mumbai-400081

BHARIPA BAHUJAN MAHASANGHA
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024

	31-03-2024	31-03-2023
Note "8"		
Loans & Advance		
Security Deposit		
Income Tax Refundable		
Other Receivable (TDS)		
(Recoverable in Cash or in Kind or for Value to be received)	126,937.00	55,104.00
Total	**126,937.00**	**55,104.00**
Note "9"		
Fees & Subscriptions		
Membership Fees		-
Total	-	-
Note "10"		
Donation & Contribution		
In Party Fund	1,406,000.00	560,110.00
Other	-	-
Total	**1,406,000.00**	**560,110.00**
Note "11"		
Interest Income		
Interest earned on FDR	718,305.00	551,006.00
Interest on Saving Bank Accounts		
Total	**718,305.00**	**551,006.00**
Note "12"		
Election Expenditure		
General Party Propaganda		-
Party Expenditure for Candidates		-
Total	-	-
Note "13"		
Public Interaction & General Party Propaganda Expenses		
Publication & Publicity Material		-
Media Campaign Expenses		-
Campaigning Volunteer Expenses		-
Total	-	-

RAJRATAN KOTHARI ASSOCIATES
"Samadhan" L. T. Road, Mulund (East), Mumbai-400081
CHARTERED ACCOUNTANTS

BHARIPA BAHUJAN MAHASANGHA

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2024

	31-03-2024	31-03-2023
Note "14"		
Employee Costs		
Salaries	60,000.00	60,000.00
Total	**60,000.00**	**60,000.00**
Note "15"		
Administrative & General Expenses		
Electricity Expenses	-	-
Travelling & Coneyeance Expenses		1,720.00
Meeting Expenses	400,000.00	1,000,000.00
Bank Charges	826.00	826.00
Legal & Professional Charges	34,397.00	27,000.00
Misc. & General Expenses	58,388.00	5,000.00
Total	**493,611.00**	**1,034,546.00**

For Rajratan Kothari Associates
Chartered Accountants
Firm Registration No.113704 W

RAJRATAN KOTHARI ASSOCIATES "Samadhan" L. T. Road, Mulund (East), Mumbai-400081 CHARTERED ACCOUNTANTS

R.M.Kothari
Proprietor
Membership No: 032428
Place : Mumbai
Date: 30th September 2024

Authorised Signatory **Authorised Signatory**

Note 16:

A. Nature of Operations:

Bharipa Bahujan Mahasangha Is A Registered Political Party With The Election Commission Of India

B. Basis of Presentation of Financial Statements:

The accompanying Financial Statements are prepared on a going concern basis under the historical onst convention and sccrual methods of accounting in accordance with the generally accepted accounting principles (GAAP) in India and the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI)

C. Presentative and disclosure of Financial Statements

Revised Guidance note during the Accounting and Auditing of Political Parties issued by ICAI Year 2019 has been followed by political party, its financial statements. The Political party roclamifies for preparation and presentation of the previous year figures in accordance with the requirements applicable in the current year, wherever applicable

D. Cash Flow Statement:

Cash Flow Statemeurs are reported using the Indirect method, whereby Income/(Expenditure) before ssam-endinary items/ exceptional sems is is adjusted for the effects of transactions of non The cash flowe from operating, investing and financing activities of the Political Party are segregated based on the available information relating to these activities

E. Use of Estimates:

The preparation of financial statements requires estimates and assumption to be made that uffeur the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual remits known/mamrialized and estimates are recognized in the period in which the results are known/materialized

F. Revenge Recognition :

Revenue is recognized only when it can be itlisbly measured sod reasonable. to expect ultimate collection & when the substantial risk reward of ownership is transfered to the buyer

G. Election Expenses

Election ropes include advertisement, publicity and travelling expenditure to promote the party and its policies generally as well es its candidates at elections. This inchade couts that ra attributable to selecting candidates

H. Fixed Assets & Depreciation

FA tate their cost value which includes freige, duties, taxes and all incidental expenses related to the acquisition.

H. Contingent Liabilities & Contingent Assets:

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probtible that there will be an outflow of resources. Contingent Liabilities are not recognized but are diselaed in the notes. Contingent Assets are neither recognized nor disclosed in the financial Statements.

RAJRATAN KOTHARI & ASSOCIATES
"Samadhan" L. T. Road, Mulund (East), Mumbai-400081
CHARTERED ACCOUNTANTS