

सं.क्र. १५०१/ वि.सं.१-१२



१५१०/१२००

# देश जनहित पार्टी

अरविंद (बालू) मेश्राम  
राष्ट्रीय अध्यक्ष

Web.: deshjanhitparty.in

राष्ट्रीय कार्यालय : रजत संकुल-२, ५ वा माळा, ५०५, झेंडा चौक, न्यु एस.टी. स्टॅन्ड, गणेशपेठ, नागपूर (महाराष्ट्र) भारत. M. 9325677485

संदर्भ : .....

दिनांक : ०८/०८/२०२४

प्रति  
मा. राज्य निवडणूक आयोग  
मंत्रालय स्मॉल हिल्स  
महाराष्ट्र -

मुख्य निवडणूक अधिकारी  
08 AUG 2024  
OFFICE NO. ३२३३

विषय - २०२३ - २०२४ ची ऑडीट रिपोर्ट स्वीकारणेबाबत

महोदय, वरिष्ठ वीषया द्वारा आपणास किर्तरी करण्यात येत, की  
आपच्या "देश जनहित पार्टी" या मान्यताप्राप्त पक्षाचे  
शा. वर्षाची २०२३ - २०२४ च्या ऑडीट रिपोर्ट स्वीकारण्यात  
थावा, आम्ही आपल्या कार्यक्रमात दाखल करत आहोत  
धन्यवाद

संदर्भ - देश जनहित पार्टी ऑडीट रिपोर्ट - २०२३ - २०२४  
स्वरूप,

प्रतिलिपी,  
मा. मुख्य निवडणूक आयुक्त अधिकारी  
जगरूक इन्फोर्मेशन डीपार्टमेंट  
६ व्या माळा, गणेशपेठ, नागपूर  
मंत्रालय हिल्स, - ३२  
महाराष्ट्र स्टेट -

A.S.M.  
अध्यक्ष / सचिव  
देश जनहित पार्टी

श्री गणेश  
वि.  
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श्री. जाधव  
अध्यक्ष  
०८/०८/२४

# DESH JANHIT PARTY

Audited Financial Statements

Financial Year 2023-24



**Auditor**

M/s. Amit Chandak & Associates, Chartered Accountants  
205, Rajat Sankul - 2, Near S T Bus Stand, Ganeshpeth,  
NAGPUR - 440 018, Maharashtra, India

☎ +91-8605-360-360 ✉ archandak@gmail.com

## **INDEPENDENT AUDITOR'S REPORT**

To,  
The President  
Desh Janhit Party, Nagpur.

### **Report on the Financial Statements**

We have audited the accompanying financial statements of **DESH JANHIT PARTY** (the "party") which comprise the Balance Sheet as at 31st March, 2024., the Income & Expenditure Account for the year ended on that date and a summary of the significant accounting policies and other explanatory information.

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

The Party's Management is responsible for the preparation and presentation of the financial statements that give a true and fair view of the financial position of the Party in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards. 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.



## **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 auditing standards generally accepted in 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 of material misstatements

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. 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 control 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, but not for the purpose of expressing an opinion on whether the Party's has in place an adequate internal financial control system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Party's 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 on the financial statements.

## **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements prepared on cash basis and without providing for depreciation on fixed assets give a true and fair view in conformity with the applicable accounting principles generally accepted in India, of the state of affairs of the Party as at 31<sup>st</sup> March, 2024, its income and expenditure for the year ended on that date.



**Report on Other Legal and Regulatory Requirements**

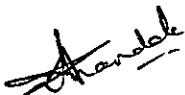
Further, we report that:

- (i) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose 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, Receipts and Payments account and the Cash Flow Statement dealt with by this report are in agreement with the books of account, and have been prepared on cash basis without providing for depreciation on fixed assets.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet, Income and, Expenditure Account, Receipt & Payment Account and the cash flow statement are in conformity with the accounting standards generally accepted in India.

**For Amit Chandak & Associates.**

Chartered Accountants

FRN: 152262W



**CA. Amit Chandak**

Partner

M. No. 135442



**Place: Nagpur**

**Date: 11/07/2024**

**Unique Document Identification Number (UDIN) for this document is**

**24135442BKFQMH9859**

**Desh Janhit Party**  
**Balance Sheet as on 31st March 2024**

Particulars	Notes	Amount .(Rs) 31st March 2024	Amount .(Rs) 31st March 2023
<b>SOURCE OF FUNDS</b>			
Capital Fund	A	37369.87	24336.45
Loans and Borrowings		0.00	0.00
Current Liabilities	2	10269.00	10269.00
<b>Total</b>		<b>47638.87</b>	<b>34605.45</b>
<b>APPLICATION OF FUNDS</b>			
Fixed Assets			
Tangible Fixed Assets		4750.00	4750.00
Intangible Fixed Assets		0.00	0.00
Capital Working Progress		0.00	0.00
Loans and Advances			
		0.00	0.00
Cash & Cash Equivalents	3	42888.87	29855.45
<b>Total</b>		<b>47638.87</b>	<b>34605.45</b>


For Desh Janhit Party


As per our report of the even date attached

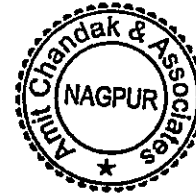
For Amit Chandak & Associates

Chartered Accountants

FRN: 152262W

  
President  
अध्यक्ष / सचिव  
देश जनहित पार्टी

  
Secretary  
अध्यक्ष / सचिव  
देश जनहित पार्टी



  
CA. Amit Chandak  
Partner  
M.No: 135442

Date: 11/07/2024  
Place: Nagpur


Unique Document Identification Number (UDIN) for this document is 24135442BKFQMH9859

**Desh Janhit Party**  
**Income and Expenditure Statement for the Year Ended on 31st March 2024**

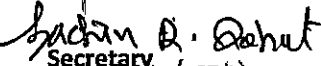
Particulars	Notes	Amount .(Rs)	
		31st March 2024	31st March 2023
<b>INCOME</b>			
Fees and Subscription		0.00	0.00
Donation Receipts		36282.00	4151.00
Interest from Banks		0.00	0.00
Other Income		0.00	0.00
<b>Total</b>		<b>36282.00</b>	<b>4151.00</b>
<b>EXPENDITURE</b>			
Employee Cost		0.00	0.00
Administrative Cost	4	594.00	0.00
Finance Cost	5	4.58	165.20
Election/General Propoganda	6	22650.00	4400.00
Other Expenses		0.00	0.00
<b>Total</b>		<b>23248.58</b>	<b>4565.20</b>
Profit/Loss on Sale of Other Asset		0.00	0.00
<b>Surplus/Deficit carred over to General Fund</b>		<b>13033.42</b>	<b>-414.20</b>

For Desh Janhit Party


As per our report of the even date attached  
For Amit Chandak & Associates  
Chartered Accountants  
FRN: 152262W

  
President  
अध्यक्ष / सचिव  
देश जनहित पार्टी

Date: 11/07/2024  
Place: Nagpur

  
Secretary  
सचिव / सचिव  
देश जनहित पार्टी



  
CA. Amit Chandak  
Partner  
M.No: 135442

Unique Document Identification Number (UDIN) for this document is 24135442BKFQMH9859

**Notes to Accounts**

Particulars	Notes	Amount .(Rs)	
		31st March 2024	31st March 2023
<b>Capital A/c</b>	<b>A</b>		
Opening Balance		24336.45	24750.65
Add: Surplus/Deficit of the year		13033.42	-414.20
<b>Closing Balance</b>		<b>37369.87</b>	<b>24336.45</b>
<b>Current Liabilities</b>	<b>2</b>		
Advance		10269.00	10269.00
Creditors for Expenses		0.00	0.00
TDS		0.00	0.00
<b>Total</b>		<b>10269.00</b>	<b>10269.00</b>
<b>Cash &amp; Cash Equivalent</b>	<b>3</b>		
Cash In Hand		1614.45	21858.45
<b>Balance with Bank</b>			
Indian Overseas Bank		41274.42	7997.00
<b>Total</b>		<b>42888.87</b>	<b>29855.45</b>
<b>Administrative Cost</b>	<b>4</b>		
Office Expenses		250.00	0.00
Stationery Expense		236.00	0.00
Tea Expense		108.00	0.00
<b>Total</b>		<b>594.00</b>	<b>0.00</b>
<b>Finance Cost</b>	<b>5</b>		
Bank Charges		4.58	165.20
Corporation Tax		0.00	0.00
<b>Total</b>		<b>4.58</b>	<b>165.20</b>
<b>Election and General Propoganda</b>	<b>6</b>		
Rally and Promotion Expense		6820.00	3000.00
Petrol		10200.00	1400.00
Travelling		5630.00	0.00
<b>Total</b>		<b>22650.00</b>	<b>4400.00</b>





# **DESH JANHIT PARTY**

## **1 SIGNIFICANT ACCOUNTING POLICIES AS AT 31ST MARCH 2024**

### **1.1 Accounting Convention**

The financial statements are prepared under the historical cost convention on cash basis, in accordance with the applicable accounting standards and presentation. The accounting policies have been consistently applied by the party.

### **1.2 System Of Accounting**

All Incomes and Expenses have been accounted for on cash system of accounting by the Party.

### **1.3 Revenue Recognition**

The party recognizes its receipts from voluntary donations whether general or specific, membership fees, interest income rental income and other incidental income on cash basis as and when it is actually received.

### **1.4 Expenditure**

The party recognizes its expenses on cash basis as and when payment is disbursed. Advances paid against any material, goods or services availed are treated as such.

### **1.5 Fixed Assets & Depreciation**

Fixed assets are stated at their cost value which includes freight, duties, taxes and all incidental expenses related to the acquisition. As per the policy of the party, no depreciation is provided on the fixed assets.

### **1.6 Investments**

Investments have been classified into current and long term investments. Long term investments are carried at cost in the Balance Sheet. Diminution in the value of long term investments, if any, other than those temporary in nature is provided for.

### **1.7 Inventories**

The party expenses out all its books, periodicals and publicity material purchased during the year, except where its value is significant at the close of the year which is shown as inventory. Such inventory is carried at cost and other expenses and is valued at FIFO basis.



### **1.8 Prior Period Items**

As the party follows the cash system of recognizing its income and expenditure, no Prior Period items are recognised in the financial statements.

### **1.9 Contingent Liabilities**

As the party follows the cash system of recognising its income and expenditure, no Contingent Liabilities are considered in the financial statements.

### **1.10 Borrowing Costs**

Borrowing costs that are attributable to the acquisition, construction or production of qualifying assets are capitalized as part of cost of the asset. All other borrowing costs are charged to revenue. There is no borrowing cost expensed during the year.

### **1.11 Use Of Estimates**

The preparation of financial statement requires estimates and assumptions to be made by the management that effect the reported amount of assets and liabilities on the date of financial statements and the reported amount of receipt and disbursement during the reporting period.

Difference between the actual results and estimates are recognized in the period in which the results are known / materialized on cash basis.

