



ಬೆಂಗಳೂರು ನವನಿರ್ಮಾಣ ಪಕ್ಷ BENGALURU NAVANIRMANA PARTY



Balance Sheet as at March 31, 2022

Amounts in ₹

Particulars	Note	As at March 31, 2022	As at March 31, 2021
SOURCES OF FUNDS			
Corpus Fund	2	455,445	577,641
Current Liabilities			
Sundry Creditors	3	139,928	217,329
Statutory liabilities	4	23,867	89,747
Expenses Payable	5	11,624	78,196
Total		630,864	962,913
APPLICATION OF FUNDS			
Current Assets			
Balances with Banks	6	105,671	962,913
Loans & Advances	7	525,193	-
Total		630,864	962,913

As per our report of even date enclosed,

For Vishnu Daya & Co LLP
Chartered Accountants
Firm Registration Number: 008456S/S200092
Guruprasad
Partner
Membership No. 219250

For Bengaluru NavaNirmana Party

General Secretary President

Place : Bengaluru
Date : 01/07/2022

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Income and Expenditure Account for the year ended March 31, 2022

Amounts in ₹

Particulars	Note	Year ended March 31, 2022	Period ended March 31, 2021
INCOME			
Donations	8	5,352,616	1,516,085
Total		5,352,616	1,516,085
EXPENDITURE			
Election & Campaign Expenditure	9	247,684	345,232
Employee Costs	10	2,496,746	510,902
Other expenses	11	2,790,383	96,510
Total		5,534,812	952,644
Excess Expenditure Over Income		-182,196	563,441

As per our report of even date enclosed,

For Vishnu Daya & Co LLP
Chartered Accountants
Firm Registration Number: 008456S/S200092
Guruprasad
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Cash Flow Statement for the Year ended March 31, 2022

Amounts in ₹

Particulars	Year ended March 31, 2022	Period ended March 31, 2021
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus / (Deficit) for the year	-182,196	577,641
Add :-Deprecation	-	-
Operating Surplus / (Deficit) before working Capital Changes	-182,196	577,641
Increase / (Decrease) in current Liabilities	-199,853	385,272
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Loans & Advances	-525,193	-
Net Cash flow from operating Activities (A)	-907,242	962,913
CASH FLOW FROM INVESTING ACTIVITIES		
Purchases of Fixed Assets / CWIP	-	-
Sale of Fixed Assets	-	-
Net Cash flow from Investing Activities (B)	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Corpus Fund	60,000	-
Increase / (Decrease) in Secured / unsecured Loan	-	-
Net Cash flow from Financing Activities (C)	60,000	-
Net increase / (Decrease) in Cash and Cash equivalents (A+B+C)	-847,242	962,913
Cash and Cash equivalents at the beginning of the Period	962,913	-
Cash and Cash equivalents at the end of the Period	115,671	962,913
Components of Cash and Cash equivalents		
Cash in Hand	-	14,200
Balance with Banks	105,671	948,713
Total Cash and Cash equivalents	105,671	962,913

As per our report of even date enclosed,

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Receipts And Payments Account for the Year ended March 31, 2022

Amounts in ₹

Particulars	Sch	Year ended March 31, 2022	Period ended March 31, 2021
Receipts			
Donations		6,347,289	1,516,085
Fees & Subscriptions		60,000	14,200
		6,407,289	1,530,285
Payments			
Employee Costs		2,483,037	351,892
Bank Charges		354	2,360
Administrative & Other Expenses		3,818,228	213,120
		6,301,619	567,372
Balance		105,671	962,913
Balance per Books			
Cash and Bank		105,671	962,913
		105,671	962,913

As per our report of even date enclosed,

For Vishnu Daya & Co LLP
Chartered Accountants
Firm Registration Number: 008456S/S200092
Guruprasad
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SIGNIFICANT ACCOUNTING POLICIES

Note 1

Background

Bengaluru NavaNirmana Party has been registered under the Representation of the People Act, 1951, as a Political Party with the Election Commission of India with effect from 5th October, 2020 bearing registration no. 56/291/2019-2020/PPS-1.

a. Accounting Convention

The Financial Statements are prepared to comply in all material respects with the Accounting standards and Guidance Note issued by the Institute of Chartered Accountants of India to the extent applicable. The financial statements have been prepared under historical cost convention on accrual basis.

b. Revenue Recognition

The party recognizes its receipts from voluntary donations whether general or specific on receipt basis while all expenditure are recognised on accrual basis.

c. Fixed Assets

Fixed Assets are stated at their cost of acquisition less depreciation. Cost of acquisition of fixed assets includes freight, duties, taxes and all incidental expenses relating to the acquisition.

d. Depreciation/Amortization

Depreciation is provided using Written Down Value method, as per the Income tax Act,1961 and has been provided consistently.

e. Investments

Investments have been classified into current investments and are carried in the financial statements at the lower of cost and fair value determined either on an individual investment basis or by category of investment, but not on an overall (or Global) basis. Investment Classified Long term investments are carried at cost in the Balance Sheet. However, provision for diminution shall be made to recognize a decline, other than temporary, in the value of investment, such reduction benefit determined and made for each investment individually.

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f. Use of Estimates

The preparation of financial statement in conformity with generally accepted accounting principles required management to make estimates and assumptions that affects the reported amount of asset and liabilities and disclosures at the date of the financial Statements. Although these estimates are based upon management's best knowledge of current events and action, actual results could differ from these estimates.

g. Provisions

A Provision is recognized when the party has present obligation as a result of past event, it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on the best estimates required to settle the obligation at the balance sheet date. These are viewed at each balance sheet date and are adjusted to reflect the current best estimates.

h. Cash Flow Statement

Cash Flow Statement is prepared as per indirect method as referred to in AS -3 "Cash Flow Statement".

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Notes Forming Part of Balance Sheet		
Amounts in ₹		
Particulars	As at March 31, 2022	As at March 31, 2021
Note 2. Corpus Fund		
a. Membership fees		
Opening Balance	14,200	-
Add : Current year additions	60,000	14,200
Closing balance	74,200	14,200
b. Excess of Income over Expenditure		
Opening Balance	563,441	-
Add: Current year additions	-182,196	563,441
Closing Balance	381,245	563,441
Total	455,445	577,641
Note 3. Sundry Creditors		
Payable towards expenses	139,928	217,329
	139,928	217,329
Note 4. Statutory Liabilities		
TDS Payable	21,267	86,747
PT Payable	2,600	3,000
	23,867	89,747
Note 5. Expenses Payable		
Salary Payable	11,624	78,196
	11,624	78,196
Note 6. Cash and cash equivalents		
Balances With Banks	105,671	948,713
Cash in hand	-	14,200
	105,671	962,913
Note 7. Loans & Advances		
Advance to Vendor	525,193	-
	525,193	-

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Notes Forming Part of Income and Expenditure Account

Amounts in ₹

Particulars	Year ended March 31, 2022	Period ended March 31, 2021
Note 8. Donations		
Corporates :		
-Other than Electoral bonds	60,000	-
Non-Corporates :		
-Other than Electoral bonds	5,292,616	1,516,085
	5,352,616	1,516,085
Note 9. Election & Campaign Expenditure		
a. General expenses by the party		
i). Expenses on media Advertisement:		
-Print and electronic	59,000	225,500
-Website	16,250	-
ii). Expenses on media Publicity material	58,535	39,568
iii). Other miscellaneous expenses	113,899	80,164
	247,684	345,232
Note 10. Employee costs		
Salaries	2,496,746	510,902
	2,496,746	510,902
Note 11. Administrative and General expenses		
Accounting Charges	212,400	-
Bank charges	354	2,360
Covid Relief Expenses (Grocery Distribution)	1,901,982	-
Education Support Expenses	25,000	-
Fund Raising Activity Charges	31,467	-
Marketing Charges	50,000	-
Payment Gateway - Transaction charges	74,670	-
Professional Charges	18,694	53,100
Public Relations charges	59,000	-
Remuneration to Auditor	20,000	30,000
Software Maintenance Charges	130,650	11,050
Subscription charges	824	-
Technology Expenses	112,353	-
Travel & conveyance	33,749	-
Website Development charges	119,240	-
	2,790,383	96,510

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Notes Forming Part of Income and Expenditure account

Other notes

- The Financial Statements are prepared on accrual basis.
- Party shall always be indebted to its members and volunteers for the selfless services provided by them. Their services are invaluable and cannot be quantified in monetary terms.
- The Party has maintained the record of donations for the amounts above Rs. 20,000/-.
- Remuneration to Auditor
Name of the Auditor : Vishnu Daya & Co LLP
Remuneration : ₹ 20,000/-
- The Party has no Investments as on Balance sheet Date.
- This is being first year of operation of the party, disclosure of previous year figures are not applicable.

As per our report of even date enclosed,

For Vishnu Daya & Co LLP
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Firm Registration Number: 008456S/S200092
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