



N D S K A & ASSOCIATES

Chartered Accountants

Branch Office: Keishampat Keisham Leikai, Near Yummy Land,
Keishampat Junction, Wahengbam Leikai Road, Imphal, Manipur-795001

Mobile No.-+91-8295112941, 9313387881

E-mail: contact.bhargave.co@gmail.com

AUDITORS' REPORT

1. We have audited the attached Balance Sheet of "MANIPUR PEOPLE'S PARTY" having its address at **PEOPLE'S ROAD, IMPHAL-795001, MANIPUR** as at 31st March 2024, and also the income and expenditure account for the year ended on that date annexed thereto. These financial Statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have 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 from 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. 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 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 (and proper returns adequate for the purposes of our audit
 - III. The Balance sheet and the Income and Expenditure account deal with by this report are in agreement with the books of account.
 - IV. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in the conformity with accounting principles generally accepted in India:
 - a) In case of the Balance Sheet of the state of affairs of the Political Party as at 31st March 2024; and
 - b) In the case of the Income and Expenditure Account of the deficit for the year ended on that date.

UDIN: 24562465BKBPWV3724

For N D S K A & ASSOCIATES

Chartered Accountants

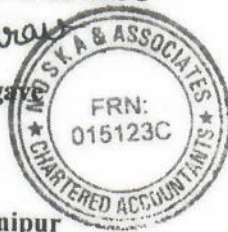
Firm Registration No. 015123C

Gourav
CA. Gourav Bhargava
(Partner)

M. No. 562465

Date: 10.09.2024

Place: Imphal, Manipur



H.O: Batuk Niwas, Fraser Road Dak Bungalow Chowk, Opp Loknaya J P Bhawan, Patna, Bihar-800001

"MANIPUR PEOPLE'S PARTY"
PEOPLE'S ROAD, IMPHAL-795001, MANIPUR
BALANCE SHEET AS AT 31ST MARCH, 2024

SOURCES OF FUNDS	Schedule	Current Year (Rs.)	Previous Year (Rs.)
Corpus Fund	1	1345500.00	1345500.00
General Fund	2	-17411927.55	-17196791.81
Current Liabilities & Provisions	3	42155976.00	42155976.00
Loans/Borrowings	9		
Secured			-
Unsecured		-	571659.26
Total		26089548.46	26876343.45
APPLICATION OF FUNDS			
Fixed Assets			
Tangible Assets	4	22978931.87	24243585.60
Intangible Assets			-
Capital Work in Progress		2177040.00	2177040.00
Current Assets	5	909816.59	430528.85
Loans, Advances & Deposits	10	23760.00	25189.00
Total		26089548.46	26876343.45

For N D S K A & ASSOCIATES
Chartered Accountants
Firm Registration No. 015123C

Gourav
CA. Gourav Bhargava
(Partner)
M. No. 562465
Date: 10.09.2024
Place: Imphal, Manipur



"MANIPUR PEOPLE'S PARTY"
PEOPLE'S ROAD, IMPHAL-795001, MANIPUR
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31ST MARCH, 2024

INCOME	Schedule	Current Year (Rs.)	Previous Year (Rs.)
Rental Income		3152828.50	3985623.00
Renewal & Admission		76482.00	75251.00
Miscellaneous Income		35263.00	20213.80
Total (A)		3264573.50	4081087.80
EXPENDITURE			
Election Expenditures		-	-
Employees Costs	5	331112.00	355516.00
Administrative and General Expenses	7	1860259.00	2445247.51
Finance Costs	8	23684.50	3519.89
Depreciation and Amortisation Expenses	4	1264653.74	1276662.40
Total (B)		3479709.24	4080945.80
Balance being excess of Income over Expenditure (A-B)		-215135.74	142.00
Transfer to/from reserves		0.00	0.00
Balance being Surplus (-Deficit) Carried to General Fund		-215135.74	142.00
Significant Accounting Policies Notes on Accounts	9		

For N D S K A & ASSOCIATES
Chartered Accountants
Firm Registration No. 015123C

Gourav
CA. Gourav Bhargava
(Partner)
M. No. 562465
Date: 10.09.2024
Place: Imphal, Manipur



SCHEDULE 9: SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

9.01 Basis of Preparation of Financial Statements

The Financial Statements of the entity have been prepared in accordance with the generally accepted accounting principle in India (Indian GAAP). The Financial Statements are prepared under historical cost convention unless otherwise stated and generally on the Accrual method of accounting.

9.02 Use of Estimates

The Preparation of Financial Statements in conformity with the Generally Accepted Accounting Principles (GAAP) requires Management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities at the date of financial statement and the result of the operations during the reporting year end. Although these assumptions are made as per the Management's best knowledge of current events and actions, actual result may differ from these estimates.

9.03 Tangible Assets & Depreciation

Tangible Assets

All tangible Fixed Assets have been stated at WDV (Cost less Depreciation). Cost comprises of the purchase cost and any attributable cost of bringing the asset to its working condition for its intended use like the cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning etc.

Depreciation

Depreciation on Tangible & Intangible Fixed Assets has been provided on the WDV method at the rate of Depreciation prescribed in the Income Tax Act 1961.

Where an asset is fully depreciated, it will be carried at a residual value of Rs.1 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset head.

9.04 Inventories

Inventories are valued at Lower of Cost or Market Rate.

9.05 Figures in the Final accounts have been rounded off to the nearest rupee.

9.06 Schedules 1 to 10 are annexed to and form an integral part of the Balance Sheet at 31st March 2024 Income & Expenditure Account for the year ended on that date.

9.07 No Record related to GST/Sales Tax/VAT etc. have produced to review and it has been stated by the management of the organisation that the matters relating to all types of Taxes have been properly dealt by the management.

9.08 Advances, deposits, creditors, debtors etc. in absence of confirmation are as per books, hence subject to reconciliation and confirmation.

9.09 Capital work in progress and cash in hand & cash at bank has been valued & certified by the management are subjected to reconciliation and confirmation.

SCHEDULE 1: CORPUS FUND

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a) Opening Balance	1345500.00	1345500.00
Add/(Less): Transferred from Income	-	-
TOTAL	1345500.00	1345500.00

SCHEDULE 2: GENERAL FUND

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a) Opening Balance	-17196791.81	-17196933.81
Add/(Less): Transferred from Income & Expenditure Account	-215135.74	142.00
TOTAL	-17411927.55	-17196791.81



SCHEDULE 3: CURRENT LIABILITIES & PROVISIONS

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Current Liabilities		
Security Deposits for Building		
Opening Balance	42155976.00	42155976.00
Add: Deposits received during the year	-	-
Less: Repaid During the Year	-	-
Grand Total	42155976.00	42155976.00

SCHEDULE 5: CURRENT ASSETS

Particulars	Current Year (Rs.)	Previous Year (Rs.)
(A) Cash & Cash Equivalent		
a) Bank Balance		
IUCB (XXX4235/3501)	47633.50	224199.00
PNB (XXX5367)	15891.30	16363.30
(b) Cash in Hand		135611.46
(B) Other Current Assets	846291.79	54355.09
TOTAL	909816.59	430528.85

SCHEDULE 6: EMPLOYEE COSTS

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a) Salaries & Wages	321526.00	340253.00
b) Workmen & Staff Welfare Expenses	9586.00	15263.00
Total (A)	331112.00	355516.00

SCHEDULE 7: ADMINISTRATIVE AND GENERAL EXPENSES

Particulars	Current Year (Rs.)	Previous Year (Rs.)
a) Printing & Stationery Expenses	28523.00	30256.00
b) Telephone & Internet Expenses	18243.00	20123.00
c) Electricity & Power Expenses	41253.00	45563.00
d) Water Expenses	15478.00	18524.00
e) Travelling & Conveyance Expenses	22654.00	25635.00
f) Fuel & Lubricant Expenses	31254.00	38256.00
g) Repair & Maintenance	80171.00	122341.00
h) Audit Fees	5000.00	5000.00
i) Refreshment Expenses	20125.00	22536.11
Party Organisation Expenses Kendra & District Level	1353412.00	
j)		1730212.17
k) Press, Media, Newspaper & Cable Expenses	31256.00	33952.00
l) Functions & Celebration Expenses	71254.00	102563.00
i) Meeting Expenses	50213.00	85963.23
j) Miscellaneous Expenses	91423.00	164323.00
Total	1860259.00	2445247.51

SCHEDULE 8: FINANCE CHARGES

Particulars	Current Year (Rs.) (Rs.)	Previous Year (Rs.)
a) Bank & Other finance Charges	3158.50	3519.89
b) Interest on Unsecured Loan	20526.00	
Total	23684.50	3519.89



**"MANIPUR PEOPLE'S PARTY"
PEOPLE'S ROAD, IMPHAL-795001, MANIPUR**

Schedule Annexed thereto and forming Part of the Balance Sheet as on 31st March 2024
And Income & Expenditure Account For The Year Ended on that Date.

SCHEDULE 4 : FIXED ASSETS

Sl. No.	Particulars	Book Value as on 01/04/2023	Addition during the Year < 180 days	Addition during the Year > 180 Days	Sales/Disc ordered during the Year	Total	Depreciation		Net Book Value as on 31/3/2024
							Rate	Amount (Rs.)	
1	Building	23917918.00	0.00	0.00	0.00	23917918.00	5%	1195895.90	22722022.10
2	Furniture & Fixtures	196073.10	0.00	0.00	0.00	196073.10	10%	19607.31	176465.79
3	Office Equipments	10749.10	0.00	0.00	0.00	10749.10	15%	1612.37	9136.74
4	Computer & Accessories	118845.40	0.00	0.00	0.00	118845.40	40%	47538.16	71307.24
	Total	24243585.60	0.00	0.00	0.00	24243585.60		1264653.74	22978931.87
	Previous Year	24019690.00	0.00	1500558.00	0.00	25520248.00		1276662.40	24243585.60



SCHEDULE 9: LOANS/BORROWINGS

Particulars	Current Year (Rs.)	Previous Year (Rs.)
Secured Loan		-
Unsecured Loan	-	571659.26
Total	-	571659.26

SCHEDULE 10: LOANS, ADVANCES & DEPOSITS

Particulars	Current Year (Rs.)	Previous Year (Rs.)
TDS Receivable	23760.00	25189.00
Total	23760.00	25189.00



Acknowledgement Number:434545191090924

Date of filing : 09-Sep-2024

INDIAN INCOME TAX UPDATED RETURN ACKNOWLEDGEMENT

[Where the data of the Updated Return of Income is filed in Form ITR-1 (SAHA), ITR-2, ITR-3, ITR-4 (SUGAM), ITR-5, ITR-6, ITR-7 and verified]
(Please see Rule 12 and Rule 12AC of the Income-tax Rules, 1962)

Assessment
Year
2023-24

PAN	AADAM0377Q	Form Number	ITR-7
Name	MANIPUR PEOPLE'S PARTY	e-Filing Acknowledgement Number	434545191090924
Address	MANIPUR PEOPLE PARTY, POLOGROUND, PAONA BAZAR, IMPHAL WEST, IMPHAL H.O, 20-Manipur, 795001		
Status	05-AOP/BOI		
Filed u/s	139(8A)		
Current Year business loss, if any			
Total Income as per Updated return		1	0
Total Income as per earlier return		2	140
Book Profit under MAT, where applicable as per Updated Return		3	0
Adjusted Total Income under AMT, where applicable as per Updated Return		4	0
Amount payable (+) / Refundable (-) as per Updated return		5	0
Additional income-tax liability on updated income		6	(+) 10
Net amount payable		7	0
Tax paid u/s 140B		8	10
Tax due (11 - 12)		9	10
		10	0

Updated Income Tax Return submitted electronically on 09-Sep-2024 21:18:52 from IP address 49.47.140.249 and verified by KAKYENPAIBAM MUKTASANA SINGH having PAN BHUPS0636N on 09-Sep-2024 using generated through mode

System Generated

Barcode/QR Code



AADAM0377Q074345451910909247390dcc81ebf44f270ece5bc182ccb752c7ahea3

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



INCOME TAX DEPARTMENT

Challan Receipt

ITNS No. : 280



e-Filing *Anywhere Anytime*
Income Tax Department Government of India

PAN	: AADAM0377Q
Name	: MANIPUR PEOPLE'S PARTY
Assessment Year	: 2023-24
Financial Year	: 2022-23
Major Head	: Income Tax (Other than Companies) (0021)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 10
Amount (in words)	: Rupees Ten Only
CIN	: 24090900111875SBIN
Payment Gateway	: State Bank Of India
Mode of Payment	: UPI
Bank Name/Card Type	: SBIN
Bank Reference Number	: CPAEWLCS4
Date of Deposit	: 09-Sep-2024
BSR code	: 0002271
Challan No	: 53404
Tender Date	: 09/09/2024

Tax Breakup Details (Amount in ₹)

A	Tax	₹ 0
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 10
Total (In Words)		₹ 10 Rupees Ten Only

Thanks for being a committed taxpayer!

Please print this challan receipt only if absolutely required. Save Paper, Save Environment.

Congrats! Here's what you have just achieved by choosing to pay online:



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT[Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year

2024-25

PAN AADAM0377Q

Name MANIPUR PEOPLE'S PARTY

Address Manipur People Party, Pologround, Paona Bazar, IMPHAL WEST , Imphal H.O , 20-Manipur, 91-INDIA, 795001

Status 05-AOP/BOI Form Number ITR-7

Filed u/s 139(1)-On or before due date e-Filing Acknowledgement Number 455400211170924

Taxable Income and Tax Details			
	Current Year business loss, if any	1	2,15,136
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	47,899
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 47,900
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by KAKYENPAIBAM MUKTASANA SINGH in the capacity of
Others having PAN BHUPS0636N from IP address 49.47.145.88 on 17-Sep-
2024 12:17:15 DSC SI.No & Issuer 8380149 & 140677898042314CN=Verasys Sub CA
2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AADAM0377Q07455400211170924cb7d02d67ca8f4ffcd0fcfab9f35e534223e342d

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU