

Dy.No. 212 / PPEMS
27.8.25

S.No. - 22(R)



OFFICE OF THE
PEOPLE'S DEMOCRATIC ALLIANCE (PDA)

Head Office: Ragailong, Imphal, Manipur



Ref. No.

Date

To ✓

scg (PKV)
The Election Commission of India (ECI)
Nirvachan Sadah Ashoka Road
New Delhi - 110001

Subject : Submission of Annual Audit Statement report in respect of People's Democratic Alliance (PDA), Manipur for the financial year 2024-2025.

26/8
USC DM
Sir,

I have the honour to submit herewith the Annual Audited Statement report in respect of the People's Democratic Alliance (PDA) for the financial year 2024-2025 for your kind reference and necessary consideration please.

Thanking you.

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SOLPEMS
27/8/2025
Sh Bome
Enclosed: Audited Statement.

Dated/Imphal
20/08/2025

Yours faithfully,

M. Raihing
(Mahira Raihing)

General Secretary

People's Democratic Alliance (PDA)
Manipur





AUDITOR'S REPORT

We have audited the attached Balance Sheet of **PEOPLE'S DEMOCRATIC ALLIANCE, RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR** as at **31.3.2025** and also the attached Income and Expenditure Account and Receipts and Payments Account for the year ended on that date.

Organisation's Responsibility for Financial Statements :

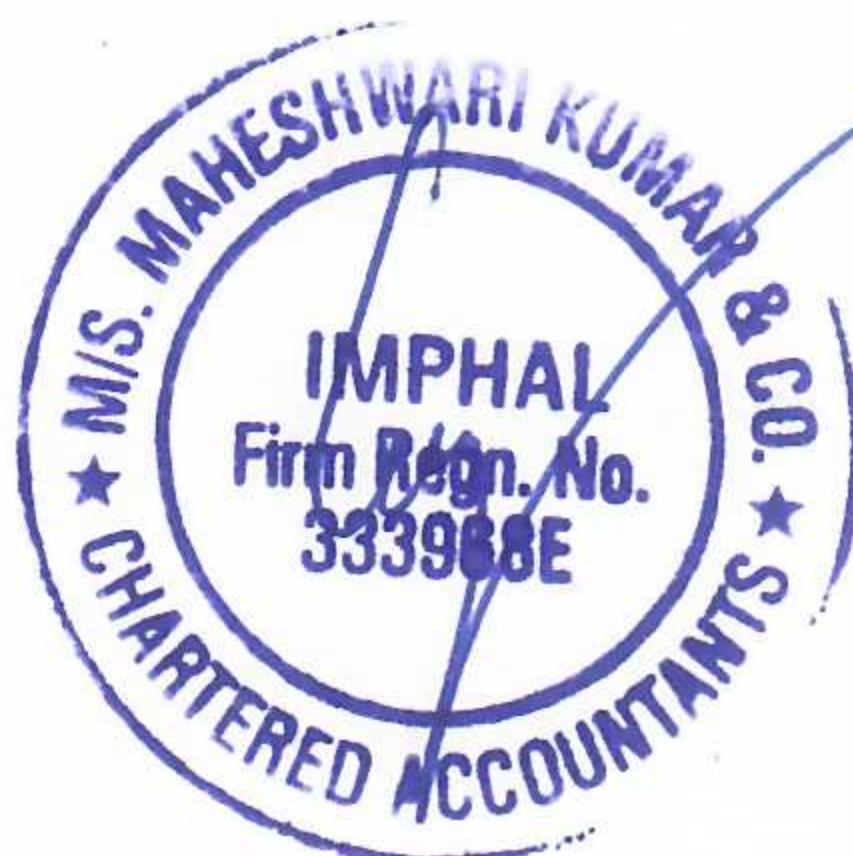
2. The management of the organisation is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement.

Auditor's responsibility :

3. Our responsibility is to express an opinion on these financial statements based on our audit. We 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 of material misstatement.
4. An audit involves performing procedure to obtain, on a test basis, audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risk of material misstatement of the financial statements, whether due to error. An audit also includes evaluating the appropriateness of accounting policies used and reasonability of accounting estimates made by the management as well as evaluating the overall presentation of financial statements.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
6. It is the policy of the organisation to maintain its accounts and prepare its financial statement on cash receipts and disbursement basis. On this basis revenue and related assets are recognised when actually received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred.
7. Under the scope of audit we have not verified the physical implementation of the programme activities at field level and hence we are unable to comment on the same.
8. Instances of cash payments have been observed which should be avoided as far as practicable in future. The practice of cash payments should be gradually discarded.
9. In our opinion and to the best of our information and belief and according to information and explanation given to us the said financial statements prepared on the basis of above method of accounting are in agreement with the books of Accounts & Records produced before us and reflect:
 - i) In the case of the Balance sheet the Assets and Liabilities arising from the cash transactions of the above named organisation as at **31.3.2025**.
 - ii) In the case of Income and Expenditure Account the excess of income over expenditure of the above named organisation on the basis of the receipts and payments for the year ending on **31.3.2025**.
 - iii) In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above.

Place: Imphal

Date : This 20th day of August, 2025.



For **M/S MAHESHWARI KUMAR & CO**
Chartered Accountants,


CA, M.K. Maheshwari, F.C.A.,
Proprietor
Firm Regn. No. 333968E
Mem. No. 054272
UDIN: 25054272BMIBIR6786

PEOPLE'S DEMOCRATIC ALLIANCE
RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR.

BALANCE SHEET AS AT 31/03/2024.

		(Amount in Rs.)		
	Particulars	Note	F.Y. 2024-25	F.Y. 2023-24
I	EQUITY AND LIABILITIES			
1	<u>General Funds</u>			
(a)	General Fund	3	72,415.00	72,183.00
			72,415.00	72,183.00
	Total		72,415.00	72,183.00
II	ASSETS			
1	<u>Non-current assets</u>			
(a)	Property, Plant and Equipment			
(i)	Property, Plant and Equipment	12	60,316.00	58,688.00
			60,316.00	58,688.00
2	<u>Current assets :</u>			
(a)	Cash and bank balances	5	12,099.00	13,495.00
			12,099.00	13,495.00
	Total		72,415.00	72,183.00
	Brief about the Entity	1		
	Summary of significant accounting policies	2		

Note: All the Notes and Annexures as mentioned above and annexed to the accounts are forming an integral part of the accounts.

For **PEOPLE'S DEMOCRATIC ALLIANCE**

M. Dai King
Secretary
People's Democratic Alliance

Place: Imphal
Date : This 20th day of August, 2025.

As per our Report of even date annexed herewith.

For **M/S MAHESHWARI KUMAR & CO**
Chartered Accountants,



M.K. Maheshwari
CA., M.K. Maheshwari, F.C.A.,
Proprietor
Firm Regn. No. 333968E
Mem. No. 054272
UDIN: 25054272BM!BIR6786

PEOPLE'S DEMOCRATIC ALLIANCE
RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2024.

(Amount in Rs.)

	PARTICULARS	Note	F.Y. 2024-25	F.Y. 2023-24
A	<u>Income:</u>			
i)	Gross Income	6	4,00,100.00	3,79,200.00
ii)	Other Income	7	104.00	110.00
	Total (A)		4,00,204.00	3,79,310.00
B	<u>Expenditure:</u>			
i)	Recurring Expenditure	8	3,08,100.00	2,88,200.00
ii)	Other Expenditure	10	84,000.00	82,000.00
iii)	Depreciation	11	7,872.00	7,898.00
	Total (B)		3,99,972.00	3,78,098.00
C	Surplus/(Deficit) during the year (A-B)		232.00	1,212.00
	TOTAL (B+C)		4,00,204.00	3,79,310.00

Note: All the Notes and Annexures as mentioned above and annexed to the accounts are forming an integral part of the accounts.

For **PEOPLE'S DEMOCRATIC ALLIANCE**

M. Hai King
General Secretary
People's Democratic Alliance
Secretary,

Place: Imphal

Date : This 20th day of August, 2025.

As per our Report of even date annexed herewith.

For **M/S MAHESHWARI KUMAR & CO**
Chartered Accountants,



M.K. Maheshwari
CA., M.K. Maheshwari, F.C.A.,
Proprietor

Firm Regn. No. 333968E

Mem. No. 054272

UDIN: 25054272BMIBIR6786

PEOPLE'S DEMOCRATIC ALLIANCE
RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31/03/2024.

(Amount in Rs.)

Sl. No.	Receipts	Note	F.Y. 2024-25	F.Y. 2023-24
A	Opening Balance : Cash in Hand & at bank	4	13,495.00	14,185.00
B	Gross Receipts	6	4,00,100.00	3,79,200.00
C	Other Receipts	7	104.00	110.00
	TOTAL		4,13,699.00	3,93,495.00

(Amount in Rs.)

Sl. No.	Payments	Note	F.Y. 2023-24	F.Y. 2022-23
A	Recurring Expenditure	8	3,08,100.00	2,88,200.00
B	Non-recurring Expenditure	9	9,500.00	9,800.00
C	Other Expenditure	10	84,000.00	82,000.00
D	Closing Balance: Cash in Hand & at bank	5	12,099.00	13,495.00
	Total		4,13,699.00	3,93,495.00

Note: All the Notes and Annexures as mentioned above and annexed to the accounts are forming an integral part of the accounts.

For

PEOPLE'S DEMOCRATIC ALLIANCE

M. Raiking
General Secretary
People's Democratic Alliance
Secretary,

Place: Imphal

Date : This 20th day of August, 2025.

As per our Report of even date annexed herewith.

For

M/S MAHESHWARI KUMAR & CO
Chartered Accountants,



M.K. Maheshwari
CA., M.K. Maheshwari, F.C.A.,
Proprietor
Firm Regn. No. 333968E
Mem. No. 054272
UDIN: 25054272BMIBIR6786

Note - 1

Pan No. (Organisation):- **AABAP7655G**

Address: **RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR.**

Nature of activity:- **Charitable Activities**

Regd. Details:- **Section 29A of the Representation of the People Act 1951**

Societies Registration No:- **56/87/2006-J.S.III/166/**

Date of Registration:- **20th July, 2006.**

12A Registration Details:- **NIL**

Details of the existing office bearer

	Chairman/President	Secretary	Treasurer
Name	L. Seth	Mahirah Raihing	Aching Gonmei
Address	Teinem Village, Ukhrul District, Manipur.	Wunghon Village, Litan, Ukhrul District, Manipur.	Utopia ward no 1, Tamenglong District, Manipur.
Pan No		CDXPR4533B	
Aadhaar No	7842 9656 0887	6609 1478 9509	5699 3714 7023
Phone No.	81189 40292	81180 91565	70853 73488
Email ID			

Note - 2 SIGNIFICANT ACCOUNT POLICIES**A Accounting Standards as applicable to non-corporate entities :****Classification of the entity for applicability of AS (Level IV)**

Accounting Standard	Applicable Accounting Standards	Requirements	Applicability to entity and compliance observations
AS1	Applicable	Disclosure of Accounting Policies	Cash basis of accounting
AS2	Applicable	Inventory valuation	Not applicable
AS4	Not Applicable	Contingencies and Events occurring after the Balance Sheet date	Reviewed and accessed while finalising of the accounts though not reported anywhere as cash basis of accounting is followed.
AS5	Applicable	Surplus or deficit for the period, Prior period items and changes in accounting policies	Surplus or deficit based on cash system of accounting.



AS7	Applicable	Construction contracts	Not applicable
AS9	Applicable	Revenue recognition	On cash basis
AS10	Applicable with disclosure exemption	Property plant and equipment	As explained in Point No. 1 (AS1) and depreciation on WDV
AS11	Applicable with disclosure exemption	Foreign exchange rate changes	Not applicable
AS12	Applicable with disclosure exemption	Accounting for Govt. grants	Normally on cash basis except in few cases where based on the sanction letter it is recognised on accrual basis.
AS13	Applicable with disclosure exemption	Accounting for investments	At cost when acquired
AS15	Applicable with exemption	Employee Benefits	Employee benefits like bonus, EPF, PPF duly disclosed in accounts.
AS16	Applicable	Borrowing costs	Generally charged as revenue except in case of capital assets when it is charged to assets.
AS19	Applicable with disclosure exemption	Accounting for Lease	
AS22	Applicable only for current tax related provisions	Accounting for taxes on income	Cash basis, no provision for any tax is provided
AS26	Applicable with disclosure exemption	Intangible Assets	
AS29	Applicable	Provision for contingent liabilities and contingent assets	Not applicable and contingent liabilities though reviewed and accessed on yearly basis but no disclosure is made as cash basis of accounting is followed.



PEOPLE'S DEMOCRATIC ALLIANCE
RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR.

Note - 3 : General Fund :

(Amount in Rs.)

Sr. No.	Particulars	F.Y. 2024-25	F.Y. 2023-24
	Opening Balance	72,183.00	70,971.00
	Add/Less		
	Surplus/Deficit during the year	232.00	1,212.00
	Closing Balance	72,415.00	72,183.00
		72,415.00	72,183.00

Note - 4 : Details of Opening Cash In Hand and Cash at Bank
(Forming Part of Receipts And Payments Account)

Amount (Rs.)

Sr. No.	Particulars	F.Y. 2024-25	F.Y. 2023-24
A)	<u>Cash in hand :</u>		
	I) General Account	9,485.00	10,285.00
		9,485.00	10,285.00
B)	<u>Cash at bank :</u>		
	I) General Account :	4,010.00	3,900.00
		4,010.00	3,900.00
		13,495.00	14,185.00

Note - 5 : Details of Closing Cash in Hand and Cash at Bank
(Forming Part of Receipts And Payments Account) :

Amount (Rs.)

Sr. No.	Particulars	F.Y. 2024-25	F.Y. 2023-24
A)	<u>Cash in hand :</u>		
	I) General Account	7,022.00	9,485.00
		7,022.00	9,485.00
B)	<u>Cash at bank :</u>		
	I) General Account :	5,077.00	4,010.00
		5,077.00	4,010.00
		12,099.00	13,495.00



PEOPLE'S DEMOCRATIC ALLIANCE
RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR.

Note - 6 : Gross Receipts (Forming Part of Receipts and Payments Account) :

		(Amount in Rs.)	
Sl. No.	Particulars	F.Y. 2024-25	F.Y. 2023-24
I)	<u>Donation/Voluntary contribution :</u>		
	(a) Members Renewal Fees	46,200.00	36,200.00
	(b) Members Enrolment Fee	57,400.00	46,300.00
	(c) Donation from Members	2,96,500.00	2,96,700.00
	TOTAL (I)	4,00,100.00	3,79,200.00
	TOTAL (I)	4,00,100.00	3,79,200.00

Note - 7 : Other Receipts :

		(Amount in Rs.)	
Sl. No.	Particulars	F.Y. 2024-25	F.Y. 2023-24
(a)	Interest income (Bank Interest)	104.00	110.00
	Total	104.00	110.00



PEOPLE'S DEMOCRATIC ALLIANCE
RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR.

Note- 8 : Recurring Expenditure (Forming part of Receipts and Payments Account) :

(Amount in Rs.)

Sl. No.	Particulars	F.Y. 2024-25	F.Y. 2023-24
1.	General Account :		
	(I) Programme Expenses :		
	a) <u>For 2024</u>		
	- Office Maintenance expenditures		1,56,700.00
	- District Office maintenance		1,31,500.00
			2,88,200.00
	b) <u>For 2025</u>		
	- Office Maintenance expenditures	1,64,500.00	
	- District Office maintenance	1,43,600.00	
		3,08,100.00	
	Total	3,08,100.00	2,88,200.00

Note - 9 : Non-recurring Expenditure :

(Amount in Rs.)

Sl. No.	Particulars	F.Y. 2024-25	F.Y. 2023-24
1.	General		
	(a) Furniture & Fixture	9,500.00	
	(b) Machinery & Plant		9,800.00
	Total	9,500.00	9,800.00

Note - 10 : Other Expenditure :

(Amount in Rs.)

Sl. No.	Particulars	F.Y. 2024-25	F.Y. 2023-24
(a)	Rent	84,000.00	82,000.00
	Total	84,000.00	82,000.00



PEOPLE'S DEMOCRATIC ALLIANCE
RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR.

Note- 11 : Property, Plant and Equipment (Tangible Assets) (owned assets) :

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS				
	Furniture & Fixture	Machinery & Plant	Computer	Other Assets	Total
Gross Block					
At 1 April 2023	41,791.00	14,995.00			56,786.00
Additions		9,800.00			9,800.00
Deductions/Adjustments					0.00
At 1 April 2024	41,791.00	24,795.00	0.00	0.00	66,586.00
Additions	9,500.00				9,500.00
Deductions/Adjustments					0.00
At 31 March 2024	41,791.00	24,795.00	0.00	0.00	66,586.00
At 31 March 2025	51,291.00	24,795.00	0.00	0.00	76,086.00
Rate	10%	15%	40%	10%	
Depreciation/Adjustments					
At 1 April 2023					-
Additions	4,179.00	3,719.00	0.00	0.00	7,898.00
Deductions/Adjustments					0.00
At 1 April 2024	4,179.00	3,719.00	0.00	0.00	7,898.00
Additions	4,711.00	3,161.00	0.00	0.00	7,872.00
Deductions/Adjustments					0.00
At 31 March 2024	4,179.00	3,719.00	0.00	0.00	7,898.00
At 31 March 2025	8,890.00	6,880.00	0.00	0.00	15,770.00
Net Block					
At 31 March 2024	37,612.00	21,076.00	0.00	0.00	58,688.00
At 31 March 2025	42,401.00	17,915.00	0.00	0.00	60,316.00

