

भारतीय कम्युनिस्ट पार्टी

COMMUNIST PARTY OF INDIA

9412412605 (मो०)

कार्यालय प्रमुख एवं मुख्य निर्वाचन अधिकारी

पत्र प्राप्ति का दिनांक- 18/10/18

पत्रांक रजिस्टर क्रमांक-363 पत्रावली संख्या-

हाथी बड़कला, कैण्ट रोड,

देहरादून (उत्तराखण्ड)

पिन - 248001

दिनांक....16/10/2018



सेवा में,

✓ मुख्य निर्वाचन अधिकारी,
उत्तराखण्ड राज्य,
मुख्य निर्वाचन कार्यालय,
विश्वकर्मा भवन, सचिवालय परिसर,
सुभाष रोड, देहरादून ।

2017-18

विषय:- भारतीय कम्युनिस्ट पार्टी, उत्तराखण्ड राज्य काउंसिल, देहरादून की वर्ष 2016-17 एवं 2017-18 की ऑडिट रिपोर्ट ।

महोदय,

कृपया, भारतीय कम्युनिस्ट पार्टी, उत्तराखण्ड राज्य काउंसिल, देहरादून की वर्ष 2016-17 एवं 2017-18 की ऑडिट रिपोर्ट की छायाप्रति संलग्नकर आपके सूचनार्थ एवं अभिलेखार्थ प्रेषित की जा रही है ।

संलग्नक:- यथोपरि ।

Ade K E 0

(सौजन्य)

सचिव (प्र.) एवं

मुख्य निर्वाचन अधिकारी

22.10.18

Ade K E 0

26/10/2018

(डा. वी. षण्मुगम)
अपर मुख्य निर्वाचन अधिकारी
उत्तराखण्ड

भवदीय

(अशोक शर्मा)

कैशियर



Manish Negi

MANISH NEGI & Co. Chartered Accountants

Lane 14 , Indraprastha Vihar
Upper Nathanpur , P.O. Nehrugram
Dehradun (Uttarakhand)
Email : negilovemanish@gmail.com
Mobile : 9897209305 Whatsapp No.
9045088897 Calling No.

INDEPENDENT AUDITORS' REPORT

To the Members of "COMMUNIST PARTY OF INDIA-UTTARAKHAND STATE COUNCIL, DEHRADUN."

Report on the Financial Statements

We have audited the accompanying financial statements of **COMMUNIST PARTY OF INDIA-UTTARAKHAND STATE COUNCIL** , which comprise the Balance Sheet as at March 31st, 2018, and the Statement of Income and Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements, that give a true and fair view of the financial position, and are in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and other generally accepted accounting principles in India.

This responsibility includes the 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by ICAI.

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 from material misstatement.

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 controls



the council'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 council has in place an adequate internal financial controls system over financial reporting and the 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 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 financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the council as at March 31, 2018; and
- (b) in the case of the Income and Expenditure Account, of the excess of expenditure over income for the year ended on that date;

Place: Dehradun
Date: 07.10.2018

For Manish Negi & Co.,
Chartered Accountants
Firm Regn No. 015114C



(Manish Negi)
Partner, FCA
Membership No. 411283

सुभाष चन्द्र बोस



कैशियर
भारतीय कम्युनिस्ट पार्टी
उत्तराखण्ड, देहरादून

Communist Party Of India-Uttarakhand State Council

Dehradun

Notes to Financial Statement for the year ended 31st March 2018

SIGNIFICANT ACCOUNTING POLICIES :

A - Corporate Information :

Communist Party of India- Uttarakhand State Council is a unit of Indian national congress registered with the election commission of India as a national political party. The Object of the party is the well being and advancement of the people of India and the establishment in India, peaceful and constitutional means, of socialist state based on parliamentary democracy in which there is equality of opportunity and of political, economic and social rights and which aims at world peace and fellowship.

B) SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Preparation

The financial statements have been prepared to comply in all material respects with the accounting standards and guidance note issued by the institute of Chartered Accountants of India. The financial statements have been prepared under historical cost convention on an accrual basis. The accounting policies have been consistency applied by the council.

2. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimate and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

3. Fixed Assets

Fixed assets are stated at cost of acquisition less accumulated depreciation. Cost of acquisition of fixed assets is inclusive of freight, duties & taxes.

4. Depreciation/Amortization

Depreciation is provided using written down value method, as per income tax act.



5. Employees Benefits

Remuneration and the other employee benefits payable are accounted for an accrual basis.

6. Revenue Recognition

Except annual member fee from members all the income and expenses are accounted for an accrual basis.

7. Provisions

A provision is recognized when an entity has a present obligation as a result of past, event it is probable that amount flow 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 best estimate required to settle the obligation at the balance sheet date are adjusted to reflect the current best estimate.

For Manish Negi & Co.

Chartered Accountants

(Manish Negi)

Partner : F.C.A

Mem. No.411283



22/05/15



कैशियर
भारतीय कम्युनिस्ट पार्टी
उत्तराखण्ड, देहरादून

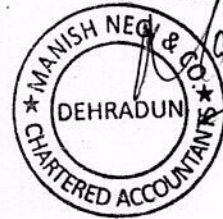
COMMUNIST PARTY OF INDIA-UTTRAKHAND STATE COUNCIL
HATHI BARKALA, CANTT ROAD, DEHRADUN

BALANCE SHEET AS ON 31.03.2018

SOURCES OF FUNDS	AMOUNT	APPLICATION OF FUNDS	AMOUNT
Society Fund :		Fixed Assets	
Opening Balance	265,561.00	Furniture & Fixture	18,450.00
Less : Deficit	34,121.00		
	231,440.00	Current Assets, Loans & Advances :	
		Balance with Bank	201,182.00
		Cash in Hand	11,808.00
TOTAL Rs...	231,440.00	TOTAL Rs...	231,440.00

As per Separate Report of Even Date

For Manish Negi & Co.,
Chartered Accountants.

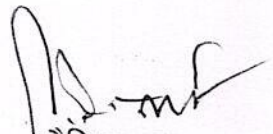


(Manish Negi)
Partner ; F.C.A.
Mem. No. 411283

Date : 07.10.2018
Place : Dehradun

८-१०-२०१८-१९




कैशियर
भारतीय कम्युनिस्ट पार्टी
उत्तराखण्ड, देहरादून

17-18

As per Separate Report of Even Date

(Manish Negi)
Partner. ; F.C.A.
Mem. No. 411283



← trans. A-



भारतीय कम्युनिस्ट पार्टी
उत्तराखण्ड, देहरादून

COMMUNIST PARTY OF INDIA-UTTRAKHAND STATE COUNCIL
HATHI BARKALA, CANTT ROAD, DEHRADUN

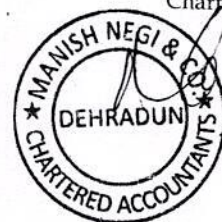
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance :			
Balance with Bank	240,879.00	By Bank Charges	78.00
Cash in Hand	6,232.00	By Electricity & Water	500.00
To Membership Receipts	51,985.00	By Meeting Expenses	24,504.00
To Donation Received	1,500.00	By Membership Fees quota to CPI Delhi	13,500.00
To Interest Received	8,681.00	By Office Expenses	730.00
		By Postage & Telegram	330.00
		By Printing & Stationery	10,422.00
		By Repair & Maintenance	13,180.00
		By Telephone Expenses	963.00
		By Travelling Expenses	32,080.00
		Closing Balance :	
		Balance with Bank	201,182.00
		Cash in Hand	11,808.00
TOTAL Rs...	<u>309,277.00</u>	TOTAL Rs...	<u>309,277.00</u>

As per Separate Report of Even Date

Date : 07.10.2018
Place : Dehradun

For Manish Negi & Co.,
Chartered Accountants.



(Manish Negi)
Partner. ; F.C.A.
Mem. No. 411283

समस्त कार्य पूर्ण



(Signature)

कैशियर
भारतीय कम्युनिस्ट पार्टी
उत्तराखण्ड, देहरादून