

PEOPLE'S DEMOCRATIC PARTY (PDP)

e-6263613

23/6

CENTRAL ACTION COMMITTEE

INSAF BHAVAN, AL-ARBAR, KARUKAPPALLY,  
DESHABHIMANI ROAD, KALOOR, ERNAKULAM

Adv. KANJIRAMATTOM SIRAJ,  
State General Secretary

Mob: 7907761563  
9349466451  
9744209273

Email: [kadvsiraj@gmail.com](mailto:kadvsiraj@gmail.com)

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Date: 22-06-2022

To

THE ELECTION COMMISSION OF INDIA,  
OFFICE OF THE ELECTION COMMISSION,  
NEW DELHI

Sub:- Statement of election expenditure of political party in  
elections to Loksabha/Assembly.

It is submitted that, People's Democratic Party (P.D.P)  
contested in the Election of Parliament in the year of 2019. P.D.P  
had contested on 5 constituencies. All of the candidates  
submitted their expenditure before the concerned authorities.  
P.D.P has not provided its state fund to the said candidates on the  
said election and never used to collect any election fund for the  
same. P.D.P never used to contest on the Assembly Election of  
Kerala Legislature in the year of 2021. So, this report has to be  
submitted instead of filing statement of election expenditure.

22-06-2022

  
Yours faithfully

Adv. Kanjiramattom T.K. Siraj  
State General Secretary

-----  
White Mannor, K.B Pandarathil Lane, Opp. Police Station, Vanchiyoor,  
Trivandrum, Kerala.

**PEOPLE'S DEMOCRATIC PARTY (PDP)**

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To

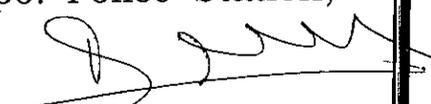
THE ELECTION COMMISSION OF INDIA,  
OFFICE OF THE ELECTION COMMISSION,  
NEW DELHI

Sub:- "Change of address of P.D.P Central Action Committee/State  
Committee."

It is submitted that, the place of address of P.D.P Central  
Action Committee has been changed from Insaf Bhavan, Mass  
Building, Ernakulam North P.O, Cochin-18 to, Insaf Bhavan,  
Al-Abrar, Karukappally, Deshabhimani Road, Kaloor, Cochin,  
Ernakulam- 682017 and its state General Secretary's Office is  
at White Mannor, K.B. Pamdarathil Lane, Opp. Police Station,  
Vanchiyoor, Thiruvananthapuram.

So, kindly communicate any further information in the  
under mentioned address.

1. P.D.P State Committee office, Insaf Bhavan, Al-Abrar,  
Karukappally, Kaloor, Cochin, Ernakulam-682017.
2. Adv. Kanjiramattom Siraj, State General Secretary, P.D.P,  
White Mannor, K.B. Pandarathil Lane, Oppo. Police Station,  
Vanchiyoor, Thiruvananthapuram-695535

  
Yours faithfully

Adv. Kanjiramattom T.K. Siraj,  
State General Secretary,

-----  
White Mannor, K.B Pandarathil Lane, Opp. Police Station, Vanchiyoor,  
Trivandrum, Kerala.

**Conduct of Elections Rules,  
1961(Statutory Rules and Order)**

**<sup>1</sup>FORM 24A  
(See rule 85B)**

[This form should be filed with the Election Commission before the due date for furnishing a return of the Political Party's income of the concerned financial year under section 139 of the Income-tax Act, 1961 (43 of 1961) and a certificate to this effect should be attached with the Income-tax return to claim exemption under the Income-tax Act, 1961 (43 of 1961).]

1. Name of Political Party : **PEOPLES DEMOCRATIC PARTY**
2. Status of the Political Party : **UNRECOGNISED**  
(recognised/unrecognised)
3. Address of the headquarters of the Political Party : **Kaloor, Ernakulam, Kochi, Kerala- 682 017**
4. Date of registration of Political Party with Election Commission : **01.07.1994**
5. Permanent Account Number (PAN) and Income-tax Ward/Circle where return of the political party is filed:
6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: **2017-2018**

Serial number	Name and complete address of the contributing person/company	PAN (if any_ and Income-Tax Ward/Circle	Amount of contribution (Rs.)	Mode of contribution *(cheque/demand draft/cash)	Remarks
NIL					

\*In case of payment by cheque/demand draft, indicate name of the bank and branch of the bank on which the cheque/demand draft has been drawn.

7. In case the contributor is a company, whether the conditions laid down under section 293A of the Companies Act, 1956 (1 of 1956) have been complied with (A copy of the certificate to this obtained from the company should be attached).

**Verification**

**I, ADV. KANJIRAMATTOM SIRAJ**, son of **T.A.KAMAL**, solemnly declare that to the best of my knowledge and belief, the information given in this Form is correct, complete and truly stated.

I, further declare that I am verifying this form in my capacity as **STATE GENERAL SECRETARY** on behalf of the Political Party above named and I am also competent to do so.



**ADV. KANJIRAMATTOM SIRAJ**  
(Signature and name of the Treasurer/Authorized person)]

Date : 22.06.2022  
Place: Ernakulam

**Conduct of Elections Rules,  
1961(Statutory Rules and Order)**

**<sup>1</sup>[FORM 24A  
(See rule 85B)]**

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5. Permanent Account Number (PAN) and Income-tax Ward/Circle where return of the political party is filed:
6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: **2018-2019**

Serial number	Name and complete address of the contributing person/company	PAN (if any) and Income-Tax Ward/Circle	Amount of contribution (Rs.)	Mode of contribution *(cheque/demand draft/cash)	Remarks
01	MOHAMEDALI SAITHKUNK		40,000	Fund Transfer	E-Payment

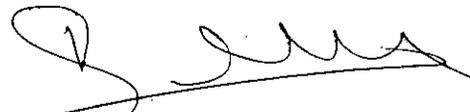
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(Signature and name of the Treasurer/Authorized person)]

Date : 22.06.2022  
Place: Ernakulam

**4**

**Conduct of Elections Rules,  
1961(Statutory Rules and Order)**

**FORM 24A**  
(See rule 85B)

[This form should be filed with the Election Commission before the due date for furnishing a return of the Political Party's income of the concerned financial year under section 139 of the Income-tax Act, 1961 (43 of 1961) and a certificate to this effect should be attached with the Income-tax return to claim exemption under the Income-tax Act, 1961 (43 of 1961).]

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5. Permanent Account Number (PAN) and Income-tax Ward/Circle where return of the political party is filed:
6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: **2019- 2020**

Serial number	Name and complete address of the contributing person/company	PAN (if any_ and Income-Tax Ward/Circle	Amount of contribution (Rs.)	Mode of contribution *(cheque/demand draft/cash)	Remarks
NIL					

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Date : 22.06.2022  
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1961(Statutory Rules and Order)**

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6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: **2020-2021**
- 7.

Serial number	Name and complete address of the contributing person/company	PAN (if any) and Income-Tax Ward/Circle	Amount of contribution (Rs.)	Mode of contribution *(cheque/demand draft/cash)	Remarks
NIL					

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5. Permanent Account Number (PAN) and Income-tax Ward/Circle where return of the political party is filed:
6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: **2021- 2022**

Serial number	Name and complete address of the contributing person/company	PAN (if any_ and Income-Tax Ward/Circle	Amount of contribution (Rs.)	Mode of contribution *(cheque/demand draft/cash)	Remarks
NIL					

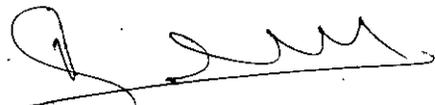
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**ADV. KANJIRAMATTOM SIRAJ**  
(Signature and name of the Treasurer/Authorized person)]

Date : 22.06.2022  
Place: Ernakulam

**7**

**STATEMENT OF ELECTION EXPENDITURE OF POLITICAL PARTY IN ELECTIONS  
TO LOK SABHA/ASSEMBLY**

(from the date of announcement of election till the date of completion of election)

1. Name of political party: People's Democratic Party (P.D.P)
2. Election to the Lok Sabha/<sup>✓</sup>Legislative Assembly of State 2019  
(mention the name of the state in case of Assembly and strike out which is not relevant)
3. Date of announcement of election ..... 4. Date of completion of election.....

**PART - A**

5. Details of Election Expenditure incurred/authorized at Party Central Headquarters

5.1	a. Opening balance of party funds at Party Central Headquarters (on date of announcement of election)	Amount
	Description	Amount
	(i) Cash in hand	Nil
	(ii) Bank balance (Please mention name of the bank and branch)	Nil
	<b>Total</b>	
5.2	a. Gross receipts of Party Central Headquarters from all sources from the announcement of election to the date of completion of election	Amount
	Description	Amount
	(i) Cash	Nil
	(ii) Cheque or draft etc.	Nil
	(iii) In kind (Received complimentary goods or services from any person/entity) (Please mention details and notional value of such item- goods or services such as helicopter services etc. received as complimentary from any person/entity)	Nil
	<b>Total</b>	Nil

5.3	a. Gross Expenditure incurred/authorized by Party Central Headquarters for general Party propaganda from the announcement of election to the date of completion of election ( If more than one state are involved, then the state wise total expenses incurred by the Party Central Head Quarters is to be given in Schedule-1)	
	Description of Gross expenditure by Party Central Headquarters	Amount
	(i) Cash	Nil
	(ii) Cheque/ draft etc.	Nil
	(iii) Expenditure authorized, but remaining outstanding on date of completion of election	Nil
	Total	—
	b. Breakup of the above general Party propaganda expenses incurred/authorized by Party central headquarters	Nil
	(i) Travel expenses of Star Campaigners as mentioned in explanation 1 of Section 77 of R.P. Act,1951 (Details to be enclosed in format given in Schedule- 2)	Nil
	(ii) Travel expenses of leaders other than Star campaigners. (Details to be enclosed in format given in Schedule- 2A)	Nil
	(iii) Expense on Media advertisement (print and electronic, bulk sms, cable, website, TV channel etc.) on General Party propaganda (Details to be enclosed in format given in Schedule- 3)	Nil
	(iv) Expense on Publicity Materials including posters, banners, badges, stickers, arches, gates, cutouts, hoardings, flags etc. for general party propaganda (Details to be enclosed in format given in Schedule- 4)	Nil
	(v) Expense on Public meetings/processions/rally etc. for general party propaganda (Details to be enclosed in format given in Schedule- 5)	Nil
	(vi) Any other expense towards General Party propaganda (Details to be enclosed in format given in Schedule- 6)	Nil
	Total expense on general party propaganda	—

5.4	a. Gross Expenditure incurred/authorized by Party Central Head Quarters for the Candidate(s)			
	(i) Total lump sum payment(s) to candidate(s) of the party or other candidate(s) authorized/ incurred by Party Central Head Quarters, either in cash or by Instruments like- cheque/ DD/PO/RTGS/Fund Transfer etc. (Details to be enclosed in format given in Schedule- 7)		Nil	
	(ii) Total Expense on Media Advertisement (print and electronic, bulk sms, cable, website, TV channel etc.) for specific candidate(s) with photo or name or attributable as election expenses of candidate(s) (Details to be enclosed in format given in Schedule- 8)		Nil	
	(iii) Total expense on Publicity Materials (like posters, banners, election material etc) with photo and/or name of the candidate(s) (Details to be enclosed in format given in Schedule- 9)		Nil	
	(iv) Total Expense (Other than general party propaganda) on Public meetings/processions etc (barricades /audio etc /hired vehicles for the audience /supporters) at the rally of Star Campaigners or other leaders with candidate(s) (Details to be enclosed in format given in Schedule- 10)		Nil	
	(v) Any other expense for candidate(s) (Details to be enclosed in format given in Schedule- 11)		Nil	
	(vi) Expenditure incurred on publishing criminal antecedents of the candidate(s) by Party Central Headquarters (Details to be enclosed in format given in Schedule-23A)		Nil	
	<b>(vii) Expenses on virtual campaign through Social Media platforms/Apps/Other means by Party Central Headquarters (Details to be enclosed in format given in Schedule 24A)</b>		Nil	
	Total expense on candidate (s)		—	
5.5	Total lump sum amount given by Party Central Headquarters to State Unit(s) of the Party (including the districts and local units) or other party for election expenses (Please mention state wise amount). If political party makes payment(s) on more than one occasion then date wise details are to be mentioned.			
	Name of State Unit of Party to which payment made/ Name of Other Political Party (if any)	Date(s) of Payment	Cash, Cheq / DD no. etc	Amount
	1 N.A.	—	—	—
	2 N.A.	—	—	—

	3. etc. N.A	-	-	✓
	Total			
5.6	a. Closing Balance of party funds at Party Central Headquarters on the completion of election			Amount
	Description			Amount
	(i) Cash in hand			Nil
	(ii) Bank balance (Please mention name of the bank and branch)			Nil
	Total			Nil

**PART-B**

6. Details of Election Expenditure incurred/authorized by State Unit of the political party or by State Party Headquarter including all district level and local units for the State of ..... Kerala .....

- I. If political party incurs/ authorizes election expenses in more than one state, the details for each state is to be given in separate sheet as per this pro-forma,
- II. The state political party having headquarters within the state shall submit report in this pro-form.

6.1	a. Opening balance of State Unit (including district level units and local units) ( on the date of announcement of election)			Amount
	Description			Amount
	(i) Cash in hand			Nil
	(ii) Bank Balance (Please mention name of the bank and branch)			Nil
	Total			-
6.2	a. Gross receipts from all sources from the date of announcement of election to the date of completion of election by State Unit (including district level units and local units in the state)			
	Description			Amount
	(i) Cash			Nil
	(ii) Cheque or Draft etc.			Nil

	(iii) In kind (Received complimentary goods or services from any person/entity) (Please mention notional value of such item- goods or services such as helicopter services etc. received as complimentary from any person /entity)	Nil
	Total	
6.3	a. Gross Expenditure incurred / authorized by State Unit (including district level units and local units) for General Party propaganda (from the date of announcement of election to the date of completion of election)	
	Description of Gross expenditure by State Unit	Amount
	(i) Cash	Nil
	(ii) Cheque/ draft etc.	Nil
	(iii) Expenditure authorized, but remaining outstanding on date of completion of election	Nil
	Total	—
	b. Break up of expenditure for general party propaganda incurred by State Unit (including District level Units and local units)	
	(i) Travel expenses on Star Campaigner(s) incurred by State Unit (Details to be enclosed in format given in Schedule- 12)	Nil
	(ii) Travel expense on Other leaders by State Unit (Details to be enclosed in format given in Schedule- 13)	Nil
	(iii) Expense on Media Advertisement (print and electronic, bulk sms, cable, website and TV Channel etc.) on General Party propaganda by State Unit (Details to be enclosed in format given in Schedule- 14)	Nil
	(iv) Expense on Publicity Materials including posters, banners, badges, stickers, arches, gates, cutouts, hoardings, flags etc for general party propaganda by State Unit (Details to be enclosed in format given in Schedule- 15)	Nil
	(v) Expense on Public meetings/processions/Rally etc. for general party propaganda by Sate Unit (Details to be enclosed in format given in Schedule- 16)	Nil
	(vi) Any other expense for General Party propaganda by State Unit (Details to be enclosed in format given in Schedule- 17)	Nil
	Total	
6.4	a. Gross Expenditure incurred or authorized by State Unit for Candidate(s) including District level Units and local units attributable to candidate(s) (other than for general party propaganda)	Nil

	(i) Total lump sum payment(s) to Candidate(s) of the party or other candidate(s) authorized/ incurred by State Unit, either in cash or by Instruments like- cheque/ DD/PO/RTGS/Fund Transfer etc. (Details to be enclosed in format given in Schedule- 18)	Nil		
	(ii) Total Expense on Media Advertisement (print and electronic, bulk sms, cable, website, TV Channel etc.) for the candidate(s) with photo or name of candidate (s) by State Unit (Details to be enclosed in format given in Schedule- 19)	Nil		
	(iii) Total expense on Publicity Materials (like posters, banners, cut-outs, election materials etc) with photo and/or name of the candidate(s) by State Unit (Details to be enclosed in format given in Schedule- 20)	Nil		
	(iv) Total Expense by State Unit (Other than general party propaganda) on barricades /audio etc /hired vehicles for the audience /supporter at the rally of Star Campaigners with candidate(s) (Details to be enclosed in format given in Schedule- 21)	Nil		
	(v) Any other expense for the candidate(s) by State Unit (Details to be enclosed in format given in Schedule- 22)	Nil		
	(vi) Expenditure incurred on publishing criminal antecedents of the candidate(s) by State Unit (Details to be enclosed in format given in Schedule-23B)	Nil		
	<b>(vii) Expenses on virtual campaign through Social Media platforms/Apps/Other means by State Unit (Details to be enclosed in format given in Schedule 24B)</b>	Nil		
	Total expense on candidate (s)	—		
6.5	Total lump sum amount given by State Unit of the Party (including the districts and local units) to Other party(s) for election expenses. If political party makes payment(s) on more than one occasion then date wise details are to be mentioned			
	Name of State Unit of Party to which payment made/Name of other Political Party (if any)	Date (s) of Payment	Cash, Cheque/DD etc. no.	Amount
	1 —	Nil	Nil	Nil
	2 —	"	"	"
	3. etc. —	"	"	"
	Total			Nil
6.6	a. Closing Balance of State Unit of the Party ( including the districts and local units) on the completion of election		Amount	

Description	Amount
(i) Cash in hand	Nil
(ii) Bank balance (Please mention name of the bank and branch)	Nil
Total	Nil

**PART-C**

7. Summary of all Receipts and expenditure incurred / authorized by the Political Party during election (from the date of announcement of election till completion of election) as mentioned in tables in Part -A and B.

A	Name of the Party	Nil
B	Date(s) of Poll	Nil
C	Election to: (mention the State names and Assembly / Lok Sabha Constituency)	KERALA- 1
D	Opening Balance ( for Party Central Head Quarters and State/Dist./Local level units all included)	
	Description	Amount
	I. Cash in hand [5.1.a.(i)+6.1.a.(i) of all election related states]	Nil
	II. Cash in bank [5.1.a.(ii)+6.1.a.(ii) of all election related states]	Nil
E	Gross receipts from date of announcement of election to the date of completion of election (both at Party Central Headquarters and State/Dist./Local level units)	
	Description	Amount
	I. Cash [5.2.a.(i) + 6.2.a.(i) of all states]	Nil
	II. Cheque or Draft [5.2.a.(ii) + 6.2.a.(ii) of all states]	Nil
	III. In kind (or complementary receipts) [5.2.a.(iii) + 6.2.a.(iii) of all election related states]	Nil
	IV. Total receipt(s)	Nil

F	Gross Expenditure incurred/ authorized for general Party propaganda from the date of announcement of election to the date of completion of election (both at Party Central Headquarters and State/Dist./Local level units)	
	Description	Amount
	I. Cash or Cheque/DD etc. [5.3.a.(i) +6.3.a.(i) of all election related states]	Nil
	II. Cheque or Draft [5.3.a.(ii) +6.3.a.(ii) of all election related states]	Nil
	III. Expenditure authorized, but remaining outstanding on date of completion of election [5.3.a.(iii) +6.3.a.(iii) of all election related states]	Nil
	IV. Total Expenditure on general party propaganda	Nil
G	Gross Expenditure by Political Party incurred/ authorized for the Candidate(s) other than general party propaganda (both at Party Central Headquarters and State/Dist./Local level units)	
	Description	Amount
	I. Cash or Cheque / DD etc. payment to candidate(s) [5.4.a.(i) +6.4.a.(i)]	Nil
	II. In kind-	Nil
	a. Media payments [5.4.a.(ii)+6.4.a.(ii) of all election related states]	Nil
	b. Publicity materials [5.4.a.(iii)+6.4.(iii) of all election related states]	Nil
	c. Public meetings, processions etc.,[5.4.a.(iv) +6.4.a.(iv) of all election related states]	Nil
	d. Any other expenses [5.4.a.(v) + 6.4.a.(v) of all election related states]	Nil
	e. Publicity of Criminal Antecedents [5.4.a.(vi) + 6.4.a.(vi) of all election related states]	Nil
		<b>III. Expense on virtual campaign through Social Media platforms / Apps / Other means [5.4.a.(vii) + 6.4.a.(vii) of all election related states]</b>
	IV. Total Expenditure on candidate(s)	Nil
H	Gross Total Expenditure for general party propaganda and for candidate(s) [Total of F (IV) + G (IV) above of this table]	
I	Closing Balance (both at Party Central Headquarters and State/Dist./Local level units)	

Description	Amount
a. Cash in hand [5.6.a.(i)+ 6.6.a.(i) of election related states]	Nil
b. Bank balance [5.6.a.(ii)+ 6.6.a.(ii) of election related states]	Nil
c. Total Closing Balance	Nil

**PART-D**

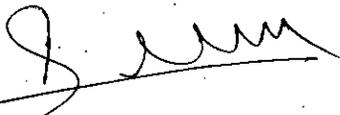
**Verification**

KANJIRAMATTOM SIRAS

I, Shri/Smt. \_\_\_\_\_ do hereby verify and declare that the account of election expenditure as furnished in the statement of election expenditure (Part A, B, C) includes all items of election expenditure incurred/authorized by the political party { Party Central Headquarters / State Unit (including District level & Local Units))\* in connection with the general elections/ Bye elections to the Lok Sabha/ ..... State Assembly and nothing has been concealed or withheld/suppressed there from, and

That the said statements of election expenditure, are true and correct account to the best of my knowledge and belief and no material fact has been concealed.

Date 22-06-2022

  
 Signature and Seal of Treasurer  
 Or Authorized Person / General Secretary

Counter signed by

Signature of the Party President/  
General Secretary

Certified by the Auditor

Signature and Seal of the Auditor

\*Strike out whichever not applicable

**Expenses by Party Central Headquarters**

Schedule-1					
State wise break up of Gross Expenditure authorized/ incurred by Party Central Headquarters for general Party propaganda from the date of announcement of election to the date of completion of election.					
S. No.	Name of the State	Cash	Cheque etc.	Expenditure authorized, but remaining outstanding on date of completion of poll	Total
1	—	Nil	Nil	Nil	Nil
2	—	Nil	Nil	Nil	Nil
3	—	Nil	Nil	Nil	Nil
<b>Total</b>					Nil

Schedule-2						
Travel expenses of Star Campaigner(s) authorized/ incurred by Party Central Headquarters						
S. No.	State and venue	Date of the meeting	Name of the star campaigner	Mode of Travel (Taxi, Helicopter, Aircraft etc.)	Name of the payee in case of Helicopter or Aircraft	Total Amount (including outstanding amt.)
1	—	Nil	Nil	Nil	Nil	Nil
2	—	Nil	Nil	Nil	Nil	Nil
<b>Total</b>						Nil

Schedule-2A						
Travel expenses of Other leader(s) incurred/Authorized by Party Central Headquarters (including expenses after announcement and before nomination)						
S. No.	State and venue	Date of the meeting	Name of the leader	Mode of Travel (Taxi, Helicopter, Aircraft etc.)	Name of the payee in case of Helicopter or Aircraft	Total Amount (including outstanding amt.)
1	—	Nil	Nil	Nil	Nil	Nil
2	—	Nil	Nil	Nil	Nil	Nil
Total						Nil

Schedule-3					
Expense(s) on Media Advertisement (print and electronic, bulk sms, cable, website and TV Channel etc. )on General Party propaganda authorized/ incurred by Party Central Head Quarters					
S. No.	State	Name of the payee	Name of media (print/electronic/ sms, cable tv etc	Date/s (of print/telecast /sms	Total Amount (including outstanding amt.)
1	—	Nil	Nil	Nil	Nil
2	—	Nil	Nil	Nil	Nil
3	—	Nil	Nil	Nil	Nil
Total					Nil

Schedule- 4				
Expense(s) on Publicity Materials including posters, banners, badges, stickers, arches, gates, cutouts, hoardings, flags etc for general party propaganda authorized/ incurred by Party Central Head Quarters				
S. No.	State	No. and Name of the Assembly/ Parl. Constituency	Details of the items	Total Amount (including outstanding amt.)
1	—	Nil	Nil	Nil
2	—	Nil	Nil	Nil
3	—	Nil	Nil	Nil
Total				Nil

Schedule- 5				
Expense(s) on Public meetings /procession/Rally (like dias / audio/ barricade/ vehicles etc.) authorized/incurred by Party Central Headquarters				
S. No.	State and Venue	Date of the meeting/procession/ Rally	Details of items	Total Amount (including outstanding amt.)
1	—	Nil	Nil	Nil
2	—	Nil	Nil	Nil
3	—	Nil	Nil	Nil
Total				Nil

Schedule- 6					
Any other expense(s) for General Party propaganda authorized/ incurred by Party Central Head Quarters					
S. No.	State	Purpose	Date	Details of items	Total Amount (including outstanding amt.)
1	—	Nil	—	Nil	Nil
2	—	Nil	—	Nil	Nil
3	—	Nil	—	Nil	Nil
Total					Nil

Schedule- 7						
Total lump sum payment (s) to Candidate(s) of the party or other candidate(s) if, any authorized/ incurred by Party Central Head Quarters, either in cash or by Instruments like- cheque/ DD/PO/RTGS/Fund Transfer etc. If political party makes payment (s) to candidate(s) on more than one occasion then date wise details are to be mentioned.						
S. No.	Name of the State / No. and Name of the Assembly/Parl. Constituency	Name of Candidate(s) and name of Party to be mentioned in case of other party	Date(s) of payment	Cash Amount	Cheq / DD no. etc. and Date	Total Amount paid
1	—	Nil	Nil	Nil	Nil	Nil
2	—	Nil	Nil	Nil	Nil	Nil
3	—	Nil	Nil	Nil	Nil	Nil
4	—	Nil	Nil	Nil	Nil	Nil
Total						Nil

Schedule- 8					
Total Expense on Media Advertisement (print and electronic, bulk sms, cable, website, TV Channel etc.) for specific candidate(s) with photo or name of candidate or attributable to any candidate(s) authorized/ incurred by Party Central Headquarters					
S. No.	State	Name of the candidate(s)	Name of media (print/electronic/sms/ cable tv etc)	Date (of print/telecast /sms)	Total Amount (including outstanding amt.)
1	—	Nil	Nil	Nil	Nil
2	—	Nil	Nil	Nil	Nil
Total					Nil

Schedule -9				
Total expense on Publicity Materials (like posters, banners, election materials etc) with photo and/or name of the candidate(s) or attributable to candidate(s) and authorized/ incurred by Party Central Headquarters				
S. No.	State/No. and Name of the Assembly/Parl. Constituency	Name of the Candidate(s)	Details of the item	Total Amount (including outstanding amt.)
1	—	Nil	Nil	Nil
2	—	Nil	Nil	Nil
Total				Nil

Schedule- 10						
Total Expense authorized / incurred by Party Central Headquarters (Other than general party propaganda) on Public meetings /processions etc (barricades /audio etc /hired vehicles for the audience /supporters at the rally of Star Campaigner(s) or other leaders with candidate(s)						
S. No.	State and venue	Name(s) of the Star campaigner(s) and other leader(s)	Name of the Candidate(s)	Date	Items of expenditure	Total Amount (including outstanding amt.)
1	—	Nil	Nil	Nil	Nil	Nil
2	—	Nil	Nil	Nil	Nil	Nil
Total						Nil

Schedule- 11					
Any other expense(s) for the candidate(s) authorized/ incurred by Party Central Headquarters					
S. No.	State	No. and Name of the Assembly/Parl. Constituency	Name of the Candidate(s)	Details of the items	Total Amount (including outstanding amt.)
1	—	Nil	Nil	Nil	Nil
2	—	Nil	Nil	Nil	Nil
3	—	Nil	Nil	Nil	Nil
Total					Nil

### Statewise Details of Election Expenses

Name of the State .....

Schedule-12						
Travel expenses of Star Campaigner(s) authorized/ incurred by State/ Distt./ Local Units						
S. No.	State and Venue	Date of meeting	Name(s) of the star campaigner(s)	Mode of Travel (Taxi, Helicopter, Aircraft etc.)	Name of the payee in case of Helicopter or Aircraft	Total Amount (including outstanding amt.)
1	—	Nil	Nil	Nil	Nil	Nil
2	—	Nil	Nil	Nil		Nil
3	—	Nil	Nil	Nil	Nil	Nil
<b>Total</b>						

Schedule-13						
Travel expenses of other leader(s) authorized/ incurred by State/ Distt./ Local Units (including expenses after announcement and before nomination)						
S. No.	State and Venue	Date of meeting	Name of the leader(s)	Mode of Travel (Taxi, Helicopter, Aircraft etc.)	Name of the payee in case of Helicopter or Aircraft	Total Amount (including outstanding amt.)
1	—	Nil	Nil	Nil	Nil	Nil
2	—	Nil	Nil	Nil	Nil	Nil
<b>Total</b>						Nil

Schedule-14					
Expense(s) on Media Advertisement (print and electronic, bulk sms, cable, website and TV Channel etc.) on General Party propaganda authorized/ incurred by State/ Distt./ Local Units					
S. No.	State	Name of the payee	Name of media (print/electronic/sms, cable tv, website, TV Channel etc)	Date (of print/telecast/sms etc.)	Total Amount (including outstanding amt.)
1	—	Nil	Nil	Nil	Nil
2	—	Nil	Nil	Nil	Nil
Total					Nil

Schedule- 15				
Expense(s) on Publicity Materials including posters, banners, badges, stickers, arches, gates, cutouts, hoardings, flags etc for general party propaganda authorized/ incurred by State/ Distt./ Local Units				
S. No.	State	No. and Name of the Assembly/Parl. Constituency	Details of the items	Total Amount (including outstanding amt.)
1	—	Nil	Nil	Nil
2	—	Nil	Nil	Nil
Total				Nil

Schedule- 16				
Expense(s) on Public meetings /procession/Rally (like dias / audio/ barricade/ vehicles etc.) authorized/incurred by State/ Distt./ Local Units				
S. No.	State and Venue	Date of the meeting/procession/Rally	Details of items	Total Amount (including outstanding amt.)
1	—	Nil	Nil	Nil
2	—	Nil	Nil	Nil
Total				Nil

## Schedule- 17

Any other expense(s) for General Party propaganda authorized/ incurred by State/ Distt./ Local Units

S. No.	State	Purpose/Details of the items	Date of expenditure	Total Amount (including outstanding amt.)
1	—	Nil	Nil	Nil
2	—	Nil	Nil	Nil
Total				Nil

## Schedule- 18

Total lump sum payment (s) to Candidate(s) of the party or other candidate(s) if, any authorized/ incurred by State/ Distt./ Local Units, either in cash or by Instruments like- cheque/ DD/PO/RTGS/Fund Transfer etc. If State/ Distt./ Local Units makes payment (s) to candidate(s) on more than one occasion then date wise details are to be mentioned.

S. No.	Name of the State / No. and Name of the Assembly/ Parl. Constituency	Name of Candidate(s) and name of Party to be mentioned in case of other party	Date(s) of payment	Cash Amount	Cheq / DD no. etc. and Date	Total amount paid
1	—	Nil	Nil	Nil	Nil	Nil
2	—	Nil	Nil	Nil	Nil	Nil
3	—	Nil	Nil	Nil	Nil	Nil
4	—	Nil	Nil	Nil	Nil	Nil
Total						Nil

## Schedule- 19

Total Expense on Media Advertisement (print and electronic, bulk sms, cable, website, TV Channel etc.) authorized/ incurred by State/ Distt./ Local Units for specific candidate(s) with photo or name of candidate(s) or attributable to any candidate(s)

S. No.	State	Name of the candidate(s)	Name of media (print/electronic/ sms/ cable tv, etc)	Date (of print/telecast/sms etc.)	Total Amount (including outstanding amt.)
--------	-------	--------------------------	--	-----------------------------------	---

1	—	Nil	Nil	Nil	Nil
2	—	Nil	Nil	Nil	Nil
Total					Nil

Schedule -20				
Total expense on Publicity Materials (like posters, banners, election materials etc) with photo and/or name of the candidates or attributable to candidate(s) authorized/ incurred by State/ Distt./ Local Units				
S. No.	State/No. and Name of the Assembly/Parl. Constituency	Name of Candidate(s)	Details of the items	Total Amount (including outstanding amt.)
1	—	Nil	Nil	Nil
2	—	Nil	Nil	Nil
Total				Nil

Schedule- 21						
Total Expense authorized / incurred for the candidate(s) by State/ Distt./ Local Units (Other than general party propaganda) on Public meetings /processions etc., (barricades /audio etc., /hired vehicles for the audience /supporters at the rally of Star Campaigner(s) or other leader(s)						
S. No	State and venue	Name(s) of the Star campaigner(s) and other leader(s)	Name of the Candidate(s)	Date	Items of expenditure	Total Amount (including outstanding amt.)
1	—	Nil	Nil	—	Nil	Nil
2	—	Nil	Nil	—	Nil	Nil
Total						Nil

Schedule- 22					
Any other expense(s) for the candidate (s) authorized/ incurred by State/ Distt./ Local Units					
S. No.	State	No. and Name of the Assembly/Parl. Constituency	Name of the Candidate(s)	Details of the items	Total Amount (including outstanding amt.)

1	D	Nil	Nil	Nil	Nil
2	—	Nil	Nil	Nil	Nil
Total					Nil

Schedule- 23 A

Total expenses incurred/authorized on publishing criminal antecedents , if any, of candidates sponsored by the political party located in Central Headquarters

Sl. No.	Website	Newspaper			Television			Mode of payment (electronic/cheque/DD/Cash) (Pl. specify)
		Name(s) of Newspaper	Date(s) of publishing	Expenses incurred (in Rs.)	Name(s) of channel	Date(s) & Time of insertion/telecast	Expenses incurred (in Rs.)	
1	2	3	4	5	6	7	8	9
	Nil	Nil				Nil		

Schedule- 23 B

Total expenses incurred/authorized on publishing criminal antecedents , if any, of candidates sponsored by the political party located in State/ Distt./Local Units

Sl. No.	Website	Newspaper			Television			Mode of payment (electronic/cheque/DD/Cash) (Pl. specify)
		Name(s) of Newspaper	Date(s) of publishing	Expenses incurred (in Rs.)	Name(s) of channel	Date(s) & Time of insertion/telecast	Expenses incurred (in Rs.)	
1	2	3	4	5	6	7	8	9
	Nil	Nil				Nil		

**Schedule 24A**

Total expenses incurred/authorized on virtual campaign through Social Media platforms/Apps/Other means on General Party Propaganda authorized incurred by Party Central Head Quarters

Sl. No.	State	Nature of Virtual Campaign (Indicate Social Media Platforms/Apps/Other means)	Name of content creator	Name of media to disseminate message	Total Amount (including outstanding amount)
1	2	3	4	5	6
Nil	Nil	Nil	Nil	Nil	Nil

**Schedule 24B**

Total expenses incurred/authorized on virtual campaign through Social Media platforms/Apps/Other means on General Party Propaganda authorized incurred by State/District/Local Units

Sl. No.	State	Nature of Virtual Campaign (Indicate Social Media Platforms/Apps/Other means)	Name of content creator	Name of media to disseminate message	Total Amount (including outstanding amount)
1	2	3	4	5	6
Nil	Nil	Nil	Nil	Nil	Nil
Nil	Nil	Nil	Nil	Nil	Nil



ADG: KANJIRAMATTOM SIAM  
State General Secretary  
P-D-P.

**INDEPENDENT AUDITOR'S REPORT**

To,  
The General Secretary  
PEOPLES DEMOCRATIC PARTY

**Opinion**

We have audited the accompanying financial statements of PEOPLES DEMOCRATIC PARTY ("the Party"), which comprise the balance sheet as at 31 March 2019, the Income & Expenditure account, and cash flow statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Representations of Peoples Act, 1951, Companies Act, 2013, ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Party as at 31 March 2019, its surplus/deficit, and its cash flows for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Party in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Party's management is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") and other applicable laws, with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Party in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Companies Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act 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.



In preparing the financial statements, management is responsible for assessing the Party's ability to continue as a going concern or otherwise, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Party or to cease operations, or has no realistic alternative but to do so.

Management is also responsible for overseeing the Party's financial reporting process.

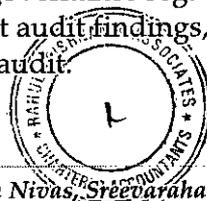
### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtain an understanding of internal control relevant to the audit 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 has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
- Conclude on the appropriateness of management's use of the going concern basis of accounting or otherwise and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Party's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Party to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Party so far as it appears from our examination of those books.
- c) The Balance Sheet, the Profit and Loss Statement, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - I. The Party did not have any pending litigations on its financial statements for the year ended 31 March 2019.
  - II. The Party did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - III. There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Party.

for **Rahul Krishnan & Associates**  
Chartered Accountants  
FRN 018400S



**Rahul Krishnan R**  
Proprietor  
M.No. 235445  
UDIN: 22235445ALNDPV3998



Place: Trivandrum  
Date: 23-06-2022

## 7. SIGNIFICANT ACCOUNTING POLICIES

### 7.1 General:

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (IGAAP) under the historical cost convention on the accrual basis. IGAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

PEOPLES DEMOCRATIC PARTY is a political party not registered party and is now proposed to be registered under the Representations of Peoples Act, 1951.

The Party has maintained the record of donations above ₹ 20,000/-.

### 7.2 Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires that the management makes estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements and reported amounts of revenue and expenses during the reported period. Actual results could differ from these estimates and such differences are recognized in the period in which the results are ascertained.

### 7.3 Property, Plant and Equipment

Party has not purchased any Property, Plant and Equipment for the said period.

### 7.4 Intangible Assets

Party has not acquired any Intangible Assets for the said period.

### 7.5 Depreciation and Amortisation

No depreciation and amortisation of Property, Plant and Equipment and Intangible Asset have been provided for the year.

### 7.6 Cash flow statement

The Cash flow statement is prepared in accordance with Accounting Standard - 3 on Cash Flow Statements.

### 7.7 Revenue Recognition

**General:** Revenue is recognised as earned and accrued when it is reasonably certain that its ultimate collection will be made and the revenue is measurable.

**Other Income:** In respect of the other heads of income if any, the Party accounts the same on accrual basis.

### 7.8 Taxes on Income

Deferred Tax Assets/Liability in accordance with AS - 22, Taxes on Income is not provided.



### 7.9 Investments

Party has not acquired any Investments for the said period

### 7.10 Employee Benefits

No expenses relating to employee benefits have been provided in the accounts hence employee benefits are not applicable to the Party for the aforesaid period.

### 7.11 Borrowing Cost

Borrowing costs, if any, directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized. All other borrowing costs are expensed in the period they occur.

### 7.12 Cash and Cash equivalents

In the cash flow statement, cash and cash equivalents include cash in hand, term deposits with banks and other short-term highly liquid investments with original maturities of three months or less.

### 7.13 Foreign Exchange Transactions:

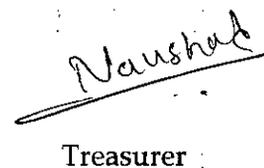
Transactions involving foreign exchange is not available and hence not commented on this.

for Rahul Krishnan & Associates  
Chartered Accountants  
FRN 018400S

for PEOPLES DEMOCRATIC PARTY



Rahul Krishnan R  
Proprietor  
M.No. 235445  
UDIN: 22235445ALNDPV3998

  
General Secretary  
Treasurer

Place: Trivandrum  
Date: 23-06-2022



**PEOPLES DEMOCRATIC PARTY**  
**Balance Sheet as at 31.03.2019**  
**Kaloor, Ernakulam, Kochi, Kerala- 682017**

Amounts in ₹

SOURCES OF FUND	Note	31 March 2019	31 March 2018
CORPUS/CAPITAL FUND	1	5,223	2,32
EARMARKED FUNDS		-	
RESERVES		-	
LOANS/BORROWINGS			
Secured		-	
Unsecured		-	
CURRENT LIABILITIES & PROVISIONS	2	5,200	2,60
<b>TOTAL</b>		<b>10,423</b>	<b>4,92</b>
<b>APPLICATION OF FUNDS</b>			
PROPERTY, PLANT AND EQUIPMENT		-	
Capital Work-in-progress		-	
INTANGIBLE ASSETS		-	
INVESTMENTS			
Long Term		-	
Current Investments		-	
CURRENT ASSETS	3	10,423	4,92
LOANS, ADVANCES & DEPOSITS		-	
<b>TOTAL</b>		<b>10,423</b>	<b>4,92</b>

Significant Accounting Policies

7

Subject to our report of even date

For Rahul Krishnan & Associates  
Chartered Accountants  
Firm No. 01800S

For PEOPLES DEMOCRATIC PARTY

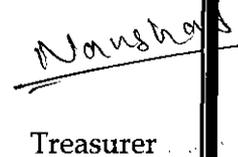


Rahul Krishnan R  
Proprietor

M. No. 235445

UDIN: 22235445ALNDPV3998

  
General Secretary

  
Treasurer

Place: Trivandrum

Dated: 23-06-2022



**PEOPLES DEMOCRATIC PARTY**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019**

Kaloor, Ernakulam, Kochi, Kerala- 682017

Amounts in ₹

INCOME	Note	31 March 2019	31 March 2018
FEE & SUBSCRIPTIONS		-	
GRANTS/DONATIONS/CONTRIBUTIONS	4	94,500	5,000
COLLECTION BY ISSUING COUPONS/SALE OF PUBLICATIONS		-	
OTHER INCOME		-	
<b>TOTAL (A)</b>		<b>94,500</b>	<b>5,000</b>
<b>EXPENDITURE</b>			
ELECTION EXPENDITURE		-	
EMPLOYEE COSTS		-	
ADMINISTRATIVE AND GENERAL EXPENSES		-	
FINANCE COSTS	5	6	7
DEPRECIATION & AMORTISATION EXPENSES		-	
OTHER EXPENSES	6	91,600	2,600
<b>TOTAL (B)</b>		<b>91,606</b>	<b>2,600</b>
Balance Being Surplus (Deficit) Carried to Corpus/Capital Fund (A-B)		2,894	2,399

Significant Accounting Policies

7

Subject to our report of even date

For Rahul Krishnan & Associates  
Chartered Accountants  
Firm No. 018005

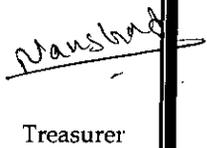
For PEOPLES DEMOCRATIC PARTY



Rahul Krishnan R  
Proprietor  
M. No. 235445  
UDIN: 22235445ALNDPV3998



General Secretary



Treasurer

Place: Trivandrum  
Dated: 23-06-2022



**PEOPLES DEMOCRATIC PARTY**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2019**

Kaloor, Ernakulam, Kochi, Kerala- 682017

Amounts in ₹

PARTICULARS	31 March 2019	31 March 2018
<b>Opening balances:</b>		
Cash in hand	-	-
Bank Accounts	4,929	4,929
<b>Total (A)</b>	<b>4,929</b>	<b>4,929</b>
<b>Add: Donation Received from various parties (See Note No. 4)</b>		
	94,500	5,000
<b>Total Receipts (B)</b>	<b>94,500</b>	<b>5,000</b>
<b>Less: Bank Charges</b>		
	6	-
Silver Jubilee Campaign Expenses	89,000	-
<b>Total Expenses (C)</b>	<b>89,006</b>	-
<b>Closing balances:</b>		
Cash in hand	-	-
Bank Accounts	10,423	4,929
<b>Total (A+B-C)</b>	<b>10,423</b>	<b>4,929</b>

Significant Accounting Policies

7

Subject to our report of even date

For Rahul Krishnan & Associates  
Chartered Accountants  
Firm No. 018005

For PEOPLES DEMOCRATIC PARTY

  
Rahul Krishnan R  
Proprietor  
M. No. 235445  
UDIN: 22235445ALNDPV3998

  
General Secretary

  
Treasurer

Place: Trivandrum  
Dated: 23-06-2022



**PEOPLES DEMOCRATIC PARTY**  
Kaloor, Ernakulam, Kochi, Kerala- 682017

Particulars	Amounts in ₹	
	31.03.2019	31.03.2018
<b>Note 1: CORPUS/CAPITAL FUND</b>		
Opening balances	2,329	-
Additions	-	-
Surplus/(Deficit)	2,894	2,329
<b>Closing balances</b>	<b>5,223</b>	<b>2,329</b>

Particulars	Amounts in ₹	
	31.03.2019	31.03.2018
<b>Note 2: CURRENT LIABILITIES &amp; PROVISIONS</b>		
(i) Expenses Payable		
Audit Fee	5,200	2,600
<b>Total</b>	<b>5,200</b>	<b>2,600</b>

Particulars	Amounts in ₹	
	31.03.2019	31.03.2018
<b>Note 3: CURRENT ASSETS</b>		
(i) Balances with Schedule Bank		
Balance lying on Current Account		
Federal Bank	10,423	4,929
(ii) Cash and cash equivalents		
Cash	-	-
<b>Total (i+ii)</b>	<b>10,423</b>	<b>4,929</b>



**Note 4: GRANTS /DONATIONS/CONTRIBUTIONS**

Amounts in ₹

Particulars	31.03.2019	31.03.2018
Jayalakshmi Silks	-	5,000
Majid	5,000	-
Mohamedali Saithkunj	40,000	-
Abdullah	5,000	-
Nippon Motors	5,000	-
Philips Carbons	20,000	-
Biomech	2,000	-
Abdul	5,000	-
Josco	7,500	-
QRS	5,000	-
<b>Total</b>	<b>94,500</b>	<b>5,000</b>

**Note 5: FINANCE COSTS**

Amounts in ₹

Particulars	31.03.2019	31.03.2018
Bank Charges	6	71
<b>Total</b>	<b>6</b>	<b>71</b>

**Note 6: OTHER EXPENSES**

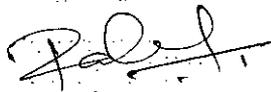
Amounts in ₹

Particulars	31.03.2019	31.03.2018
Audit Fee	2,600	2,600
Silver Jubilee Campaign Expenses	89,000	-
<b>Total</b>	<b>91,600</b>	<b>2,600</b>

Subject to our report of even date

For Rahul Krishnan & Associates  
Chartered Accountants  
Firm No. 01800S

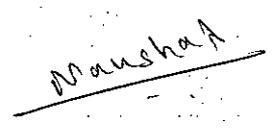
For PEOPLES DEMOCRATIC PARTY



Rahul Krishnan R  
Proprietor  
M. No. 235445  
UDIN: 22235445ALNDPV3998



General Secretary



Treasurer

Place: Trivandrum  
Dated: 23-06-2022



**PEOPLES DEMOCRATIC PARTY**  
**Cash Flow Statement as at 31.03.2019**  
**Kaloor, Ernakulam, Kochi, Kerala- 682 017**

Amounts in ₹

Particulars	31 March 2019	31 March 2018
A. Amount received during the year	94,500	5,000
B. Amount Spent during the year	89,006	71
Net amount received/spent during the year (A-B)	5,494	4,929
Cash in hand	-	-
Federal bank	4,929	-
<b>Opening balance</b>	<b>4,929</b>	<b>-</b>
Cash in hand	-	-
Federal bank	10,423	4,929
<b>Closing balance</b>	<b>10,423</b>	<b>4,929</b>

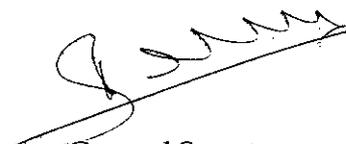
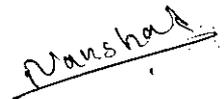
Subject to our report of even date

For Rahul Krishnan & Associates  
Chartered Accountants  
Firm No. 01800S

For PEOPLES DEMOCRATIC PARTY



Rahul Krishnan R  
Proprietor  
M. No. 235445  
UDIN: 22235445ALNDPV3998

  
General Secretary  
Treasurer

Place: Trivandrum

Dated: 23-06-2022



**INDEPENDENT AUDITOR'S REPORT**

To,  
The General Secretary  
PEOPLES DEMOCRATIC PARTY

**Opinion**

We have audited the accompanying financial statements of PEOPLES DEMOCRATIC PARTY ("the Party"), which comprise the balance sheet as at 31 March 2020, the Income & Expenditure account, and cash flow statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Representations of Peoples Act, 1951, Companies Act, 2013, ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Party as at 31 March 2020, its surplus/deficit, and its cash flows for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Party in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Party's management is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") and other applicable laws, with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Party in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Companies Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act 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.





We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Party so far as it appears from our examination of those books.
- c) The Balance Sheet, the Profit and Loss Statement, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - I. The Party did not have any pending litigations on its financial statements for the year ended 31 March 2020.
  - II. The Party did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - III. There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Party.

for **Rahul Krishnan & Associates**  
Chartered Accountants  
FRN 018400S



**Rahul Krishnan R**  
Proprietor  
M.No. 235445  
UDIN: 22235445ALNDXB7129



Place: Trivandrum  
Date: 23-06-2022

## 7. SIGNIFICANT ACCOUNTING POLICIES

### 7.1 General:

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (IGAAP) under the historical cost convention on the accrual basis. IGAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

PEOPLES DEMOCRATIC PARTY is a political party not registered party and is now proposed to be registered under the Representations of Peoples Act, 1951.

The Party has maintained the record of donations above ₹ 20,000/-.

### 7.2 Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires that the management makes estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements and reported amounts of revenue and expenses during the reported period. Actual results could differ from these estimates and such differences are recognized in the period in which the results are ascertained.

### 7.3 Property, Plant and Equipment

Party has not purchased any Property, Plant and Equipment for the said period.

### 7.4 Intangible Assets

Party has not acquired any Intangible Assets for the said period.

### 7.5 Depreciation and Amortisation

No depreciation and amortisation of Property, Plant and Equipment and Intangible Asset have been provided for the year.

### 7.6 Cash flow statement

The Cash flow statement is prepared in accordance with Accounting Standard - 3 on Cash Flow Statements.

### 7.7 Revenue Recognition

**General:** Revenue is recognised as earned and accrued when it is reasonably certain that its ultimate collection will be made and the revenue is measurable.

**Other Income:** In respect of the other heads of income if any, the Party accounts the same on accrual basis.

### 7.8 Taxes on Income

Deferred Tax Assets/Liability in accordance with AS - 22, Taxes on Income is not provided.



### 7.9 Investments

Party has not acquired any Investments for the said period

### 7.10 Employee Benefits

No expenses relating to employee benefits have been provided in the accounts hence employee benefits are not applicable to the Party for the aforesaid period.

### 7.11 Borrowing Cost

Borrowing costs, if any, directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized. All other borrowing costs are expensed in the period they occur.

### 7.12 Cash and Cash equivalents

In the cash flow statement, cash and cash equivalents include cash in hand, term deposits with banks and other short-term highly liquid investments with original maturities of three months or less.

### 7.13 Foreign Exchange Transactions:

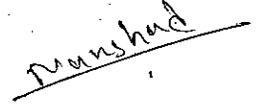
Transactions involving foreign exchange is not available and hence not commented on this.

for Rahul Krishnan & Associates  
Chartered Accountants  
FRN 018400S

for PEOPLES DEMOCRATIC PARTY



Rahul Krishnan R  
Proprietor  
M.No. 235445  
UDIN: 22235445ALNDXB7129

  
General Secretary  
Treasurer

Place: Trivandrum

Date: 23-06-2022



**PEOPLES DEMOCRATIC PARTY**  
Balance Sheet as at 31.03.2020  
Kaloor, Ernakulam, Kochi, Kerala- 682017

Amounts in ₹

SOURCES OF FUND	Note	31 March 2020	31 March 2019
CORPUS/CAPITAL FUND	1	35,123	5,22
EARMARKED FUNDS		-	
RESERVES		-	
LOANS/BORROWINGS			
Secured		-	
Unsecured		-	
CURRENT LIABILITIES & PROVISIONS	2	7,800	5,20
<b>TOTAL</b>		<b>42,923</b>	<b>10,42</b>

**APPLICATION OF FUNDS**

PROPERTY, PLANT AND EQUIPMENT

Capital Work-in-progress

INTANGIBLE ASSETS

INVESTMENTS

Long Term

Current Investments

CURRENT ASSETS

LOANS, ADVANCES & DEPOSITS

**TOTAL**

3

42,923

10,423

**42,923**

**10,423**

Significant Accounting Policies

7

Subject to our report of even date

For Rahul Krishnan & Associates  
Chartered Accountants  
Firm No: 018005

For PEOPLES DEMOCRATIC PARTY

Rahul Krishnan R

Proprietor

M. No. 235445

UDIN: 22235445ALNDXB7129



Place: Trivandrum

Dated: 23-06-2022

*[Signature]*  
General Secretary

*[Signature]*  
Treasurer

**PEOPLES DEMOCRATIC PARTY**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020**

Kaloor, Ernakulam, Kochi, Kerala- 682017

Amounts in ₹

INCOME	Note	31 March 2020	31 March 2019
FEE & SUBSCRIPTIONS		-	
GRANTS /DONATIONS/CONTRIBUTIONS	4	32,500	94,500
COLLECTION BY ISSUING COUPONS/SALE OF PUBLICATIONS		-	
OTHER INCOME		-	
<b>TOTAL (A)</b>		<b>32,500</b>	<b>94,500</b>
<b>EXPENDITURE</b>			
ELECTION EXPENDITURE		-	
EMPLOYEE COSTS		-	
ADMINISTRATIVE AND GENERAL EXPENSES		-	
FINANCE COSTS	5	-	
DEPRECIATION & AMORTISATION EXPENSES		-	
OTHER EXPENSES	6	2,600	91,600
<b>TOTAL (B)</b>		<b>2,600</b>	<b>91,600</b>
Balance Being Surplus (Deficit) Carried to Corpus/Capital Fund (A-B)		29,900	2,800

Significant Accounting Policies

7

Subject to our report of even date

For Rahul Krishnan & Associates  
 Chartered Accountants  
 Firm No. 018005

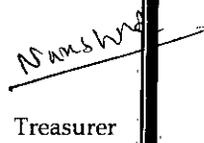
For PEOPLES DEMOCRATIC PARTY



Rahul Krishnan R.  
 Proprietor  
 M. No. 235445  
 UDIN: 22235445ALNDXB7129



General Secretary



Treasurer

Place: Trivandrum  
 Dated: 23-06-2022



**PEOPLES DEMOCRATIC PARTY**  
**Kaloor, Ernakulam, Kochi, Kerala- 682017**

Particulars	Amounts in ₹	
	31.03.2020	31.03.2019
Opening balances	5,223	2,329
Additions	-	-
Surplus/(Deficit)	29,900	2,894
<b>Closing balances</b>	<b>35,123</b>	<b>5,223</b>

**Note 2: CURRENT LIABILITIES & PROVISIONS**

Particulars	31.03.2020	31.03.2019
(i) Expenses Payable		
Audit Fee	7,800	5,200
<b>Total</b>	<b>7,800</b>	<b>5,200</b>

**Note 3: CURRENT ASSETS**

Particulars	31.03.2020	31.03.2019
(i) Balances with Schedule Bank		
Balance lying on Current Account		
Federal Bank	42,923	10,423
(ii) Cash and cash equivalents		
Cash	-	-
<b>Total (i+ii)</b>	<b>42,923</b>	<b>10,423</b>



**Note 4: GRANTS /DONATIONS/CONTRIBUTIONS**

Particulars	31.03.2020	31.03.2019
Majid	-	5,000
Mohamedali Saithkunj	-	40,000
Abdullah	-	5,000
Nippon Motors	7,500	5,000
Philips Carbons	-	20,000
Biomech	-	2,000
Abdul	-	5,000
Josco	-	7,500
Seematti	20,000	-
Kochouseph	5,000	-
QRS	-	5,000
<b>Total</b>	<b>32,500</b>	<b>94,500</b>

**Note 5: FINANCE COSTS**

Particulars	31.03.2020	31.03.2019
Bank Charges	-	6
<b>Total</b>	<b>-</b>	<b>6</b>

**Note 6: OTHER EXPENSES**

Particulars	31.03.2020	31.03.2019
Audit Fee	2,600	2,600
Silver Jubilee Campaign Expenses	-	89,000
<b>Total</b>	<b>2,600</b>	<b>91,600</b>

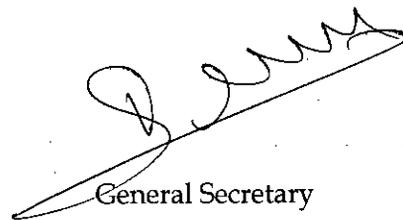
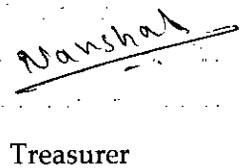
Subject to our report of even date

For Rahul Krishnan & Associates  
Chartered Accountants  
Firm No. 01800S

For PEOPLES DEMOCRATIC PARTY



Rahul Krishnan R  
Proprietor  
M. No. 235445  
UDIN: 22235445ALNDXB7129

  
General Secretary  
Treasurer

Place: Trivandrum  
Dated: 23-06-2022



**PEOPLES DEMOCRATIC PARTY**  
Cash Flow Statement as at 31.03.2020  
Kaloor, Ernakulam, Kochi, Kerala- 682 017

Amounts in ₹

Particulars	31 March 2020	31 March 2019
A. Amount received during the year	32,500	94,500
B. Amount Spent during the year	-	89,000
<b>Net amount received/spent during the year (A-B)</b>	<b>32,500</b>	<b>5,490</b>
Cash in hand	-	-
Federal bank	10,423	4,923
<b>Opening balance</b>	<b>10,423</b>	<b>4,923</b>
Cash in hand	-	-
Federal bank	42,923	10,423
<b>Closing balance</b>	<b>42,923</b>	<b>10,423</b>

Subject to our report of even date

For Rahul Krishnan & Associates  
Chartered Accountants  
Firm No: 01800S

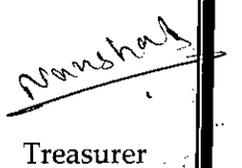
For PEOPLES DEMOCRATIC PARTY



Rahul Krishnan R  
Proprietor  
M. No. 235445  
UDIN: 22235445ALNDXB7129



General Secretary



Treasurer

Place: Trivandrum

Dated: 23-06-2022



**INDEPENDENT AUDITOR'S REPORT**

To,  
The General Secretary  
PEOPLES DEMOCRATIC PARTY

**Opinion**

We have audited the accompanying financial statements of PEOPLES DEMOCRATIC PARTY ("the Party"), which comprise the balance sheet as at 31 March 2021, the Income & Expenditure account, and cash flow statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Representations of Peoples Act, 1951, Companies Act, 2013, ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Party as at 31 March 2021, its surplus/ deficit, and its cash flows for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Party in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Party's management is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") and other applicable laws, with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Party in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Companies Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act 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.



In preparing the financial statements, management is responsible for assessing the Party's ability to continue as a going concern or otherwise, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Party or to cease operations, or has no realistic alternative but to do so.

Management is also responsible for overseeing the Party's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtain an understanding of internal control relevant to the audit 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 has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
- Conclude on the appropriateness of management's use of the going concern basis of accounting or otherwise and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Party's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Party to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Party so far as it appears from our examination of those books.
- c) The Balance Sheet, the Profit and Loss Statement, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - I. The Party did not have any pending litigations on its financial statements for the year ended 31 March 2021.
  - II. The Party did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - III. There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Party.

for **Rahul Krishnan & Associates**  
Chartered Accountants  
FRN 018400S



**Rahul Krishnan R**  
Proprietor  
M.No. 235445  
UDIN: 22235445ALNECJ3736



Place: Trivandrum  
Date: 23-06-2022

## 7. SIGNIFICANT ACCOUNTING POLICIES

### 7.1 General:

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (IGAAP) under the historical cost convention on the accrual basis. IGAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

PEOPLES DEMOCRATIC PARTY is a political party not registered party and is now proposed to be registered under the Representations of Peoples Act, 1951.

The Party has maintained the record of donations above ₹ 20,000/-.

### 7.2 Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires that the management makes estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements and reported amounts of revenue and expenses during the reported period. Actual results could differ from these estimates and such differences are recognized in the period in which the results are ascertained.

### 7.3 Property, Plant and Equipment

Party has not purchased any Property, Plant and Equipment for the said period.

### 7.4 Intangible Assets

Party has not acquired any Intangible Assets for the said period.

### 7.5 Depreciation and Amortisation

No depreciation and amortisation of Property, Plant and Equipment and Intangible Asset have been provided for the year.

### 7.6 Cash flow statement

The Cash flow statement is prepared in accordance with Accounting Standard - 3 on Cash Flow Statements.

### 7.7 Revenue Recognition

**General:** Revenue is recognised as earned and accrued when it is reasonably certain that its ultimate collection will be made and the revenue is measurable.

**Other Income:** In respect of the other heads of income if any, the Party accounts the same on accrual basis.

### 7.8 Taxes on Income

Deferred Tax Assets/Liability in accordance with AS - 22, Taxes on Income is not provided.



**7.9 Investments**

Party has not acquired any Investments for the said period .

**7.10 Employee Benefits**

No expenses relating to employee benefits have been provided in the accounts hence employee benefits are not applicable to the Party for the aforesaid period.

**7.11 Borrowing Cost**

Borrowing costs, if any, directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized. All other borrowing costs are expensed in the period they occur.

**7.12 Cash and Cash equivalents**

In the cash flow statement, cash and cash equivalents include cash in hand, term deposits with banks and other short-term highly liquid investments with original maturities of three months or less.

**7.13 Foreign Exchange Transactions:**

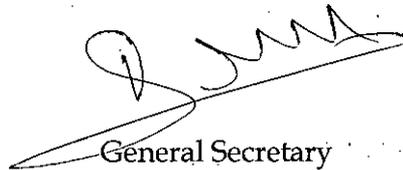
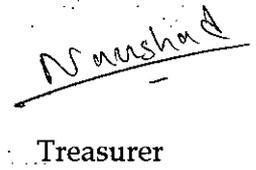
Transactions involving foreign exchange is not available and hence not commented on this.

for Rahul Krishnan & Associates  
Chartered Accountants  
FRN 018400S

for PEOPLES DEMOCRATIC PARTY



Rahul Krishnan R  
Proprietor  
M.No. 235445  
UDIN: 22235445ALNECJ3736

  
General Secretary  
Treasurer

Place: Trivandrum  
Date: 23-06-2022



**PEOPLES DEMOCRATIC PARTY**  
**Balance Sheet as at 31.03.2021**  
**Kaloor, Ernakulam, Kochi, Kerala- 682017**

Amounts in

SOURCES OF FUND	Note	31 March 2021	31 March 2020
CORPUS/CAPITAL FUND	1	(4,477)	35,12
EARMARKED FUNDS		-	
RESERVES		-	
LOANS/BORROWINGS			
Secured		-	
Unsecured		-	
CURRENT LIABILITIES & PROVISIONS	2	10,400	7,80
<b>TOTAL</b>		<b>5,923</b>	<b>42,92</b>
<b>APPLICATION OF FUNDS</b>			
PROPERTY, PLANT AND EQUIPMENT		-	
Capital Work-in-progress		-	
INTANGIBLE ASSETS		-	
INVESTMENTS			
Long Term		-	
Current Investments		-	
CURRENT ASSETS	3	5,923	42,92
LOANS, ADVANCES & DEPOSITS		-	
<b>TOTAL</b>		<b>5,923</b>	<b>42,92</b>

Significant Accounting Policies

7

Subject to our report of even date

For Rahul Krishnan & Associates  
 Chartered Accountants  
 Firm No. 01800S

For PEOPLES DEMOCRATIC PARTY



Rahul Krishnan R  
 Proprietor  
 M. No. 235445  
 UDIN: 22235445ALNECJ3736

  
 General Secretary

  
 Treasurer

Place: Trivandrum

Dated: 23-06-2022



**PEOPLES DEMOCRATIC PARTY**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021**

Kaloor, Ernakulam, Kochi, Kerala- 682017

Amounts in

INCOME	Note	31 March 2021	31 March 2020
FEE & SUBSCRIPTIONS		-	
GRANTS /DONATIONS/CONTRIBUTIONS	4	5,000	32,500
COLLECTION BY ISSUING COUPONS/SALE OF PUBLICATIONS		-	
OTHER INCOME		-	
<b>TOTAL (A)</b>		<b>5,000</b>	<b>32,500</b>
<b>EXPENDITURE</b>			
ELECTION EXPENDITURE		-	
EMPLOYEE COSTS		-	
ADMINISTRATIVE AND GENERAL EXPENSES		-	
FINANCE COSTS	5	-	
DEPRECIATION & AMORTISATION EXPENSES		-	
OTHER EXPENSES	6	44,600	2,600
<b>TOTAL (B)</b>		<b>44,600</b>	<b>2,600</b>
Balance Being Surplus (Deficit) Carried to Corpus/Capital Fund (A-B)		(39,600)	29,900

Significant Accounting Policies

7

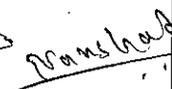
Subject to our report of even date

For Rahul Krishnan & Associates  
 Chartered Accountants  
 Firm No. 01800S

For PEOPLES DEMOCRATIC PARTY

Rahul Krishnan R  
 Proprietor  
 M. No. 235445  
 UDIN: 22235445ALNECJ3736

Place: Trivandrum  
 Dated: 23-06-2022

  
 General Secretary
   
 Treasurer



**PEOPLES DEMOCRATIC PARTY**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021**

Kaloor, Ernakulam, Kochi, Kerala- 682017

Amounts in ₹

PARTICULARS	31 March 2021	31 March 2020
<b>Opening balances:</b>		
Cash in hand	-	
Bank Accounts	42,923	10,42
<b>Total (A)</b>	<b>42,923</b>	<b>10,42</b>
Add: Donation Received from various parties (See Note No. 4)	5,000	32,50
<b>Total Receipts (B)</b>	<b>5,000</b>	<b>32,50</b>
Less: Bank Charges	-	
Anti Fasist Campaign Expenses	42,000	
Silver Jubilee Campaign Expenses	-	
<b>Total Expenses (C)</b>	<b>42,000</b>	
<b>Closing balances:</b>		
Cash in hand	-	
Bank Accounts	5,923	42,92
<b>Total (A+B-C)</b>	<b>5,923</b>	<b>42,92</b>

Subject to our report of even date

For Rahul Krishnan & Associates  
 Chartered Accountants  
 Firm No. 018005

For PEOPLES DEMOCRATIC PARTY

Rahul Krishnan R  
 Proprietor  
 M. No. 235445  
 UDIN: 22235445ALNECJ3736

General Secretary

Treasurer

Place: Trivandrum

Dated: 23-06-2022



**PEOPLES DEMOCRATIC PARTY**  
Kaloor, Ernakulam, Kochi, Kerala- 682017

Amounts in ₹

**Note 1: CORPUS/CAPITAL FUND**

Particulars	31.03.2021	31.03.2020
Opening balances	35,123	5,223
Additions	-	-
Surplus/(Deficit)	-39,600	29,900
<b>Closing balances</b>	<b>-4,477</b>	<b>35,123</b>

**Note 2: CURRENT LIABILITIES & PROVISIONS**

Particulars	31.03.2021	31.03.2020
(i) Expenses Payable		
Audit Fee	10,400	7,800
<b>Total</b>	<b>10,400</b>	<b>7,800</b>

**Note 3: CURRENT ASSETS**

Particulars	31.03.2021	31.03.2020
(i) Balances with Schedule Bank		
Balance lying on Current Account Federal Bank	5,923	42,923
(ii) Cash and cash equivalents		
Cash	-	-
<b>Total (i+ii)</b>	<b>5,923</b>	<b>42,923</b>

**Note 4: GRANTS /DONATIONS/CONTRIBUTIONS**

Particulars	31.03.2021	31.03.2020
Nippon Motors	-	7,500
Seematti	5,000	20,000
Kochouseph	-	5,000
<b>Total</b>	<b>5,000</b>	<b>32,500</b>

**Note 5: FINANCE COSTS**

Particulars	31.03.2021	31.03.2020
Bank Charges		
<b>Total</b>	-	-



**Note 6: OTHER EXPENSES**

Particulars	31.03.2021	31.03.2020
Audit Fee	2,600	2,600
Anti Fasist Campaign Expenses	42,000	-
<b>Total</b>	<b>44,600</b>	<b>2,600</b>

Subject to our report of even date

For Rahul Krishnan & Associates  
Chartered Accountants  
Firm No. 018005

For PEOPLES DEMOCRATIC PARTY



Rahul Krishnan R

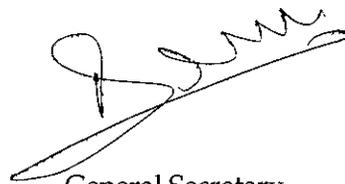
Proprietor

M. No. 235445

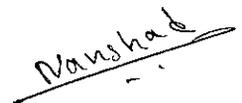
UDIN: 22235445ALNECJ3736

Place: Trivandrum

Dated: 23-06-2022



General Secretary



Treasurer

