

705

04 SEP 2023

सुभाष चन्द्र बोस अमर रहें।
युवा विकास पार्टी जिन्दाबाद।

॥ जय हिन्द ॥
राम प्रसाद बिस्मिल अमर रहें।

चन्द्रशेखर आजाद अमर रहें।
मा0 संजीव कुमार जिन्दाबाद।

युवा विकास पार्टी

संजीव कुमार
राष्ट्रीय अध्यक्ष

प्रधान कार्यालय :
सेरावां, नारायणपुर, अटरामपुर
प्रयागराज (3090) भारत, मो0-9956977752

पत्रांक

दिनांक 31.8.23

मुख्य निर्वाचन अधिकारी
सरकार, उ०उ० भारत
विषय: वर्ष 2022-23 की वार्षिक आडिट रिपोर्ट तथा
कंस्ट्रिक्शन रिपोर्ट जमा करने के संबंध में -

युवा विकास पार्टी की 2022-23 की वार्षिक
आडिट रिपोर्ट तथा कंस्ट्रिक्शन रिपोर्ट आपके कार्यालय
में जमा की जा रही हैं।

कृपया अग्रेसर कार्रवाई सुनिश्चित करें।

भवदीय

संजीव कुमार

राष्ट्रीय अध्यक्ष

युवा विकास पार्टी

FINANCIAL YEAR: 2022-23



ASSESSMENT YEAR: 2023-24

**AUDITED
FINANCIAL STATEMENT**

OF

YUVA VIKAS PARTY

-: AUDITOR :-

MANISH DHAR & CO.

CHARTERED ACCOUNTANTS

ADDRESS

102, MAHAK APARTMENT
32/1/5, S.P. MARG
CIVIL LINES
PRAYAGRAJ - 211001

CONTACTS

PHONE:-0532-2260378
MOB. NO. - 8317090113, 8317090114
E-MAIL: manishdharald@gmail.com



To,

The Convenor
Yuva Vikas Party
Serwana, Atrampur, Soraon
Prayagraj-211019

Report on the Financial Statements

We have audited the accompanying financial statements of Yuva Vikas Party, (the "Party") which comprises of Balance Sheet as at 31st March 2023, the Income and Expenditure -Account, Cash Flow Statement for the year ended as on that date and a summary of significant accounting policies and other explanatory Information.

Management's Responsibility for the Financial Statements

The Party's management is responsible for the preparation and presentation of the financial statements that give a true and fair view of financial position and cash flows of the party in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards. This responsibility also includes maintenance of adequate accounting records for safeguarding 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 accounting records relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure selected depends upon the auditor's judgment, including the assessment of the risk of material misstatements of the financial statement, whether due to error or fraud.



In making those risk assessments, the auditors internal controls relevant to the party's preparation of financial statements that give true and fair view in order to design audit. procedure 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 control system over financial reporting and operating effectiveness of such controls.

An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of the accounting estimates made by the Party's Management as well as evaluating the overall presentation of the financial statements. We believe that the audit evidences we have obtained is sufficient and appropriate to provide a basis for our audit opinion on financial statement.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements prepared on accrual basis, 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, of the state of affairs of the Party as at 31ST March, 2023 and its Income and Expenditure and cash flows for the year ended 31ST March 2023.

Other report

Our opinion on the financial statements, in so far as it relates to the amounts and disclosures included in respect of these states and other units financial statements are based on the report of the other auditors.

Our Opinion on financial statements, and our report on other legal regulatory requirement below is not modified in respect of above matters with respect to our reliance on the work done and the report of the other auditors.

Report on Other Legal and Regulatory Requirements

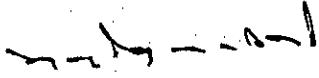
Further, we report that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (ii) In our opinion, proper books of account have been kept by the Party so far as appears from our examination of those books.
- (iii) The Balance Sheet, Income and Expenditure Account, and Cash Flows Statements dealt with by this report are in agreement with the books of account and have been prepared on accrual basis.
- (iv) The Auditor's reports of the Auditors, who have independently audit the account of the Sate/ District units, have been forwarded to LIS and the same have been considered by us in our report.



(v). In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet, Income and Expenditure Accounts and Cash Flow Statements are in conformity with the accounting principles generally accepted in India.

For Manish Dhar & Co.
Chartered Accountants
Firm Registration No.: 015072C


(Manish Dhar Dwivedi)
Proprietor

Membership No. : 410978

UDIN :23410978BGXBVW5948

Date : 29.08.2023

Place : Prayagraj



YUVA VIKAS PARTY

Serwana, Atrampur, Soraon, Prayagraj

BALANCE SHEET AS AT 31st March 2023

SOURCES OF FUNDS :	Schedule	Current Year	Previous Year
Corpus Fund			
General Fund	1	32,563.00	33,062.00
Earmarked Fund			
Reserves			
Loan / Borrowings			
Current Liabilities & Provisions	2	1,500.00	1,500.00
TOTAL		34,063.00	34,562.00
APPLICATION OF FUNDS :			
FIXED ASSETS	3		
Tangible Assets		10,264.00	11,405.00
Intangible Assets			
INVESTMENT			
Long Term			
Current Investment			
CURRENT ASSETS	4	23,799.00	23,157.00
TOTAL		34,063.00	34,562.00
Significant Accounting Policies	12		
Notes on Accounts	13		

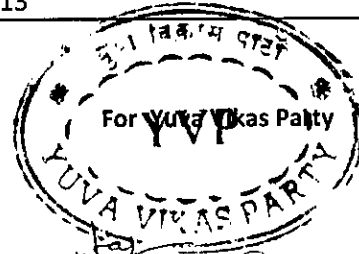
As per our Separate Audit Report of even date

For Manish Dhar & Co
Chartered Accountants
Firm Reg. No.: 015072C

(Manish Dhar Dwivedi)

Proprietor

M. No 410978



Ramant
(National Treasurer)

(National Secretary)

Date :29.08.2023

Place : Prayagraj

YUVA VIKAS PARTY

Serwana, Atrampur, Soraon, Prayagraj

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March 2023

INCOME	Schedule	Current Year	Previous Year
Fee & Subscription	5	85,548.00	75,890.00
Grant / Donations / Contributions	6	191,564.00	176,586.00
Collection By Issuing Coupons			
Other Income			
TOTAL (A)		277,112.00	252,476.00
EXPENDITURE			
Election Expenditure	7	52,458.00	46,560.00
Employee Cost	8	111,846.00	99,357.00
Administrative & General expenses	9	105,309.00	99,749.00
Depreciations & Amortization Expenses	10	1,141.00	1,267.00
Other Expenses	11	6,857.00	7,254.00
TOTAL (B)		277,611.00	254,187.00
Balance being excess of Income over Expenditure (A-B)		-499.00	-1,711.00
Balance Being Surplus (Deficit) Carring to General Fund			
Significant Accounting Policies	12		
Notes on Accounts	13		

As per our Separate Audit Report of even date

For Manish Dhar & Co
Chartered Accountants
Firm Reg. No.: 015072C

(Manish Dhar Dwivedi)
Proprietor
M. No 410978



For Yuva Vikas Party

Ram Kumar Singh
(National Treasurer) (National Secretary)



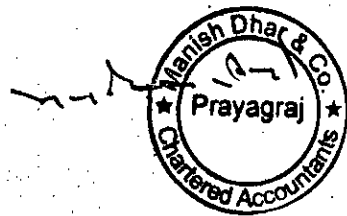
Date : 29.08.2023

Place : Prayagraj

YUVA VIKAS PARTY
Serwana, Atrampur, Soraon, Prayagraj

SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

Particulars	March 31st, 2023 Rs.	March 31st, 2022 Rs.
<u>Schedule No. 1 - General Fund</u>		
Balance in the beginning of the year	33,062.00	34,773.00
Add: Surplus/(Deficit) transferred from Income & Expenditure A/c	(499.00)	(1,711.00)
Total	<u>32,563.00</u>	<u>33,062.00</u>
<u>Schedule No. 2 - Current Liabilities & Provisions</u>		
Expenses Payables	1,500.00	1,500.00
Total	<u>1,500.00</u>	<u>1,500.00</u>
<u>Schedule No. 3 - Fixed Assets</u>		
Sundry Fixed Assets	17,756.00	17,756.00
	17,756.00	17,756.00
Less: Provision for Depreciation	7,492.00	6,351.00
	<u>10,264.00</u>	<u>11,405.00</u>
<u>Schedule No. 4 - Current Assets</u>		
Cash at Bank	5,170.00	8,818.00
Cash in Hand	18,629.00	14,339.00
Total	<u>23,799.00</u>	<u>23,157.00</u>



YUVA VIKAS PARTY
Serwana, Atrampur, Soraon, Prayagraj

SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

Particulars	March 31st, 2023 Rs.	March 31st, 2022 Rs.
<u>Schedule No.5- Fee & Subscription</u>		
Individuals	85,548.00	75,890.00
Total	85,548.00	75,890.00
<u>Schedule No.6- Grants/ Donations / Contributors</u>		
Individuals	191,564.00	176,586.00
Total	191,564.00	176,586.00
<u>Schedule No. 7- Election Expenditure</u>		
General Election Expenditure	52,458.00	46,560.00
Total	52,458.00	46,560.00
<u>Schedule No. 8-Employee Cost</u>		
Salary & Wages	96,000.00	82,500.00
Staff Welfare Expenses	15,846.00	16,857.00
Total	111,846.00	99,357.00
<u>Schedule No. 9 - Administrative & General Expenses</u>		
Bank Charges	649.00	
Audit Fees	1,500.00	1,500.00
Telephone Expenses	3,749.00	3,642.00
Meeting Expenses	36,578.00	33,854.00
Travelling Expenses	18,765.00	19,564.00
Printing & Stationery	11,482.00	12,625.00
Office Expenses	32,586.00	28,564.00
Total	105,309.00	99,749.00
<u>Schedule No. 11-Other Expenses</u>		
Miscellaneous Expenses	6,857.00	7,254.00
Total	6,857.00	7,254.00



YUVA VIKAS PARTY
Serwana, Atrampur, Soraon, Prayagraj
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

Schedule -10

For year ended 31st March,2023

Particulars	Gross Block			Depreciation			Net Block		
	As on 01-04-2022	Additions	As on 31-03-2023	As on 01-04-2022	For the Years	As on 31-03-2023	As on 31-03-2022	As on 01-04-2023	
Tangible Assets									
1 Furniture & Fittings	17,756.00		17,756.00	6,351.00	1,141.00	7,492.00	11,405.00	10,264.00	
Total	17,756.00	-	17,756.00	6,351.00	1,141.00	7,492.00	11,405.00	10,264.00	

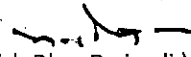


YUVA VIKAS PARTY
Serwana, Atrampur, Soraon, Prayagraj

Cash Flow Statement for the year ended on 31st March, 2023

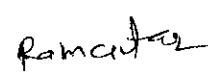
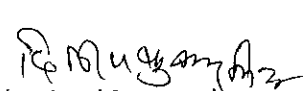
PARTICULARS	(Amount in Rupees) As at 31st March 2023	(Amount in Rupees) As at 31st March 2022
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus / (Deficit) for the Year	-499.00	-1,711.00
Add: Depreciation	1,141.00	1,267.00
Operating Surplus / (Deficit) before working capital change	642.00	-444.00
(Increase)/ (Decrease) in Current Liabilities	-	320.00
Net Cash flow from operating Activities(A)	642.00	-124.00
CASH FLOW FROM INVESTING ACTIVITIES		
Purchases of Fixed Assets		-
Sale of fixed Assets		
Net Cash flow from Investing Activities(B)	-	-
CASH FLOW FROM FINANCING ACTIVITIES	-	
Increase / (Decrease) in Secured / unsecured Loan	-	-
Net Cash flow from Financing Activities(C)	-	-
Net increase / (Deficit) in Cash and Cash equivalents (A+B+C)	642.00	-124.00
Cash and Cash equivalents at the beginning of the year	23,157.00	23,281.00
Cash and Cash equivalents at the end of the year	23,799.00	23,157.00
Components of Cash and Cash equivalents		
Cash in Hand	5,170.00	8,818.00
Balance with SBI Bank	18,629.00	14,339.00
Total cash and Cash equivalents	23,799.00	23157.00

As per our Report of even date

For Manish Dhar & Co
Chartered Accountants
Firm Reg. No.: 015072C

(Manish Dhar Dwivedi)
Proprietor
M. No 410978



For and on behalf of the
Yuva Vikas Party


(National Treasurer) 
(National Secretary)



Date : 29.08.2023
Place : Prayagraj.

YUVA VIKAS PARTY

Registered Office : Serawan, Atrampur, Nawabganj, Prayagraj-229412

Note – “12”

SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Convention

The Financial Statements are prepared to comply in all material respects with the Accounting standards and Guidance Note issued by the Institute of Chartered Accountants of India to the extent applicable. The financial statements have been prepared under historical cost convention on accrual basis. The accounting policies have been constantly applied by the party and are consistent with those used in the previous year.

2. Revenue Recognition

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

3. Fixed Assets

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

4. Depreciation/Amortization

Depreciation is provided using Written Down Value method, as per the rates decided by the management and has been provided consistently.

5. Investments

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

6. Inventories

The party expenses out all its books, periodicals and publicity material purchased during the year, except where its value is significant at the close of the year which is shown as inventory. Such inventory is carried at cost and other expenses and is valued at FIFO Basis.

7. Recognition for Impairment of Assets

The party recognizes impairment losses in the year in which the assets are identified as impaired. Impairment losses are measured as the excess of carrying amount of the assets over its recoverable amount. The recoverable amount of the asset is higher of an asset's net selling price and its value in use.



8. **Use of Estimates**

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

9. **Provisions**

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

10. **Retirement Benefits**

The party pays salary to its workers.

11. **Cash Flow Statement**

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

For Manish Dahr & Co.
Chartered Accountants
Firm Registration No.: 00150722

(Manish Dhar Dwivedi)
Proprietor
Membership No.: 410978

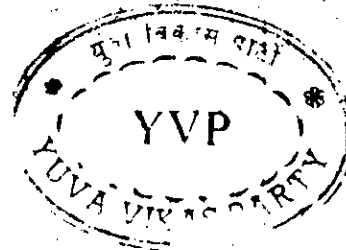
Place : Prayagraj
Date : 29.08.2023



For and on behalf of the
Yuva Vikas Party


(Ram Avtar Gupta)
(National Treasurer)


(Dilip Mishra)
(National Secretary)



YUVA VIKAS PARTY

Registered Office : Serawan, Atrampur, Nawabganj, Prayagraj-229412

Note – "13"

Notes On Accounts

1. Yuva Vikas Party is a political party registered under the Representation of the People Act, 1951, with effect from 24th Jun 2008 bearing Registration No. 56/56/2007/J.S.III/2379.
2. The Financial Statements are prepared on accrual basis.
3. The Party received Donation in kind from various persons. The Party has been provided with rent-free accommodation or for a token rent by its members/well wishers for conduction its activities. Some volunteers have provided vehicles for Party use. The repair, maintenance & running expenses of these vehicles are borne the Party.

Party shall always be indebted to its debtors and volunteers for the selfless services provided by them. Their services are invaluable and cannot be quantified in monetary terms.
4. The Party has maintained the record of donations for the amounts above Rs. 20,000/-.
5. Payment of Central Auditors

Name of the Auditor	Nature of Payment	Mount (in Rs.)		
		Fee	GST	Total (Rs.)
Manish Dhar & Co.	Statutory Audit Fees	1500/-	-	1500/-

6. The Party has no Investments.
7. Previous year's figures have been regrouped as necessary to confirm to the current years' figures as per our Report of even date.

For Manish Dahr & Co.
Chartered Accountants
Firm Registration No.:0015077

(Manish Dhar Dwivedi)
Proprietor
Membership No.: 410978



For and on behalf of the
Yuva Vikas Party

Ram Avtar Gupta
(Ram Avtar Gupta)
(National Treasurer)

Dilip Mishra
(Dilip Mishra)
(National Secretary)

Place : Prayagraj
Date : 29.08.2023



705

04 SEP 2023

प्ररूप 24क

(नियम 85ख देखिए)

यह प्ररूप आय-कर अधिनियम, 1961 (1961 का 43) की धारा 139 के अधीन संबंधित वित्तीय वर्ष के दौरान राजनैतिक दल की आय की विवरणी प्रस्तुत करने के लिए नियत तारीख से पूर्व निर्वाचन आयोग के समक्ष फाइल किया जाना चाहिए और इस आशय का एक प्रमाण पत्र आय-कर अधिनियम 1961 (1961 का 43) के अधीन छूट को दावा करने के लिए आय-कर विवरणी के साथ संलग्न किया जाना चाहिए।

1. राजनैतिक दल का नाम - युवा विकास पार्टी
2. राजनैतिक दल की प्रास्थिति (मान्यताप्राप्त/अमान्यताप्राप्त) - अमान्यता प्राप्त
3. राजनैतिक दल के मुख्यालय का पता - ~~राजपुरा~~ अटारामपुर, प्रयागराज, उ0प्र0
4. निर्वाचन आयोग के पास राजनैतिक दल के रजिस्ट्रीकरण की तारीख - 25-06-2008
5. स्थायी खाता सं0 (पैन) AAAAY2894H और वह आय-कर वार्ड/सर्किल जहाँ राजनैतिक दल की विवरणी फाइल की जानी है प्रयागराज
6. वित्तीय वर्ष 2022-2023 के दौरान प्राप्त ऐसे अभिदायों के जो बीस हजार रूपए से अधिक हैं, ब्यौरे -

क्र0 सं0	अभिदात्री व्यक्ति/कम्पनी का नाम और पूरा पता	पेन (यदि कोई हो) और आय-कर वार्ड/सर्किल	अभिदाय की रकम	अभिदाय की रीति। (चेक/मांगदेव ड्राफ्ट/नकद)	टिप्पणियाँ
1	Nil	Nil	Nil	Nil	Nil

- चेक/मांगदेव ड्राफ्ट द्वारा सदाय श्री दशा में उस बैंक या बैंक की शाखा का नाम जिस पर चेक/मांगदेव ड्राफ्ट लिख गया है।
7. यदि अभिदायी एक कंपनी है तो क्या कंपनी अधिनियम, 1956 (1956 का 1) की धारा 239क के अधीन अधिकयित शर्तों का अनुपालन किया गया है। (कंपनी से अभिप्राप्त इस आशय के प्रमाणपत्र की एक प्रति संलग्न की जानी चाहिए)।

सत्यापन

मैं संजीव कुमार मिश्र (स्पष्ट अक्षरों में पूरा नाम) पुत्र स्व0 लाल जी मिश्र सत्यनिष्ठा से घोषणा करता हूँ कि मेरी सर्वातम जानकारी और विश्वास के अनुसार इस प्ररूप में दी गई जानकारी ठीक, पूर्ण और सही तौर पर बताई गई है।

मैं यह घोषणा करता हूँ कि मैं ऊपर नामित राजनैतिक दल की ओर से राष्ट्रीय अध्यक्ष की अपनी हैसियत में इस प्ररूप को सत्यापित कर रहा हूँ और मैं ऐसा करने के लिए सक्षम भी हूँ।



संजीव कुमार
संजीव कुमार मिश्र
राष्ट्रीय अध्यक्ष
युवा विकास पार्टी

तारीख : 31.5.23

स्थान : प्रयागराज