



Date: 08.02.2018

To,

The Secretary  
The Election Commission of India,  
Nirvachan Sadan,  
Ashok Road,  
New Delhi

**Subject: Submission of the Annual Audit Report for the Financial Year 2016-17.**

Dear Sir,

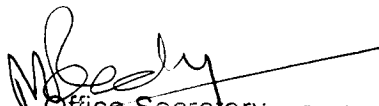
With reference to your letter no. 56/AA/2017/PPEMS/924 dated 29<sup>th</sup> Nov., 2017 regarding the Annual Audit Report for the Financial Year 2016-17.

We are sending our Audited Annual Statements with the Audit Report for the Financial Year 2016-17.

We regret the delay in the submission of the same.

Thanking you,

Yours sincerely,

  
(Mahendra Kumar Pandey)  
Office Secretary,  
Bharatiya Janata Party,  
Central Office,  
11, Ashoka Road,  
New Delhi-110001

11, अशोक रोड, नई दिल्ली-110 001, दूरभाष : 23005700 फैक्स : 23005787

11, Ashok Road, New Delhi-110001, Phone : 23005700 Fax : 23005787

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9/2/18

PPEMS

Room  
9/2/2018



# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year  
**2017-18**

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN		
	BHARATIYA JANATA PARTY			AAABB0157F		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-7	
	11					
	Road/Street/Post-Office	Area/Locality		Status	AOP/BOI	
		ASHOKA ROAD				
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	NEW DELHI	DELHI	110001			
	Designation of AO(Ward/Circle)			CIRCLE EXEMP 2(1), DELHI	Original or Revised	ORIGINAL
	E-filing Acknowledgement Number		292458561061117	Date(DD/MM/YYYY)		06-11-2017
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	0
	5	Interest payable			5	0
	6	Total tax and interest payable			6	0
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	21550788
			c	TCS	7c	588675
d			Self Assessment Tax	7d	0	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	22139463	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	22139460	
10	Exempt Income	Agriculture	0	10	10350388892	
		Others	10350388892			

This return has been digitally signed by PIYUSH GOYAL in the capacity of TREASURER

having PAN AFXPG3410L from IP Address 182.69.69.253 on 06-11-2017 at NEW DELHI

Dsc SI No & issuer 2179046353378765582CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**INDEPENDENT AUDITOR'S REPORT**

To,  
The President  
BharatiyaJanata Party

**Report on the Financial Statements**

We have audited the accompanying financial statements of BHARATIYA JANATA PARTY, (the "party") which comprise the Balance Sheet as at 31<sup>st</sup> March, 2017, the Income & Expenditure Account, the Receipts and Payments Account, the Cash Flow Statement for the year ended on that date and a summary of the 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 the 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 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.

**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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Party's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Party's 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 the accounting policies used and the 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 evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements prepared on cash basis and without providing for depreciation on fixed assets give a true and fair view in conformity with the applicable accounting principles generally accepted in India, of the state of affairs of the Party as at 31st March, 2017, its income and expenditure, receipts and payments and cash flows for the year ended on that date.

### **Other Report**

We did not audit the financial statements of the party's state and other units whose financial statement reflect total assets of Rs. 813.42 crore and net surplus of Rs. 225.91 crore considered in the financial statements, audited by the other auditors whose report has been furnished to us by the Management. Our opinion on the financial statements, in so far as it relates to the amounts and disclosures included in respect of these state and other units financial statements are based solely on the report of the other auditors.

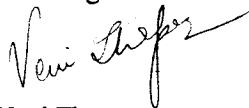
Our opinion on financial statements, and our report on other legal regulatory requirement below is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditors.

### **Report on Other Legal and Regulatory Requirements**

Further, we report that:

- (i) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (ii) In our opinion, proper books of account have been kept by the Political Party so far as appears from our examination of those books.
- (iii) The Balance Sheet, Income and Expenditure account, Receipts and Payments account and the Cash Flow Statement dealt with by this report are in agreement with the books of account, and have been prepared on cash basis without providing for depreciation on fixed assets.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet, Income and Expenditure Account, Receipt & Payment Account and the cash flow statement are in conformity with the accounting standards generally accepted in India, except as per note 2.21.

For V K Thapar & Co.  
Chartered Accountants  
Firm Reg. No. 01181N



Veni Thapar  
Partner  
M. No. 93527

Place : New Delhi  
Date : 27.10.2017

**BHARATIYA JANATA PARTY**

**ASSTT. YEAR 2017-2018 (Y.E 31-03-2017)**

**PAN NO. AAABB0157F**

**Date of Incorporation : 06.04.1980**

**COMPUTATION OF INCOME**

		<u>RUPEES</u>
<b>Voluntary Contributions</b>	Rs. <u>9,97,12,17,275</u>	Exempt
<b>Contribution - Membership Fees</b>	Rs. <u>4,29,09,853</u>	Exempt
<b><u>Income from other sources</u></b>	Rs. <u>33,40,31,667</u>	Exempt
<b><u>Income from Property</u></b>		
Rent Received	22,30,097	
Less : For repairs @30%	<u>6,69,029</u>	
	Rs. <u>15,61,068</u>	Exempt
<b>TAX PAYABLE</b>	NIL	
<b>TDS (As per Form 26 AS)</b>	2,21,39,463	
	<b>Refundable</b> <u>2,21,39,463</u>	

*Chait* *Immer*

**BHARATIYA JANATA PARTY**

**SHEET - 1**

**ASSTT. YEAR 2017-2018 (Y.E 31-03-2017)**

**PAN NO. AAABB0157F**

**STATEMENT OF INCOME FROM PROPERTY**

**RUPEES**

**Chattishgarh:**

Ekatma Parisar, Rajbandha Maidan  
Raipur, Chattishgarh. 492001.

4,09,907

**Kerala :**

TC-15/182  
Pazhyamadkkavu  
Trissur - 688001

3,39,500

**Karnataka:**

Panchjanya, Prabhu Street,  
Chikmonguer - 577807

54,000

**Madhya Pradesh:**

E-2, Arera Colony, Bhopal  
Madhya Pradesh 462016

3,96,284

**Nagaland:**

4 Mile, Kohima Road  
Dimapur

2,40,000

**Andman & Nicobar Island:**

Dr. S P Mookerjee Bhawan  
Middle Point, Port Blair - 744101

7,90,406

**22,30,097**

*C. S. S.*

*J. M. S.*

**BHARATIYA JANATA PARTY**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2017**

(AMOUNT IN RUPEES)

PARTICULARS	(AMOUNT IN RUPEES)	
	AS AT 31ST MARCH 2017	AS AT 31ST MARCH 2016
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Surplus / (Deficit) for the year	3,24,21,42,295	1,32,05,56,936
Operating Surplus / (Deficit) before working capital changes	3,24,21,42,295	1,32,05,56,936
Increase / (Decrease) in Current Liabilities	4,30,85,768	(7,31,09,325)
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Loans & Advances	(93,33,60,793)	(20,65,28,202)
Net cash flow from from operating activities (A)	2,35,18,67,271	1,04,09,19,409
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets/CWIP	(1,04,75,18,120)	(39,47,64,442)
Sale of Fixed Assets	91,66,591	2,57,28,641
Net cash flow from from Investing activities (B)	(1,03,83,51,529)	(36,90,35,801)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase / (Decrease) in Secured/Unsecured Loan	(9,26,72,499)	9,17,80,394
Net cash flow from from Financing activities (C)	(9,26,72,499)	9,17,80,394
Net increase/(decrease) in cash and cash equivalents (A + B+C)	1,22,08,43,243	76,36,64,002
Cash and cash equivalents at the beginning of the year	4,45,55,97,456	3,69,19,33,454
Cash and cash equivalents at the end of the year	5,67,64,40,699	4,45,55,97,456
<b>Components of cash and cash equivalents</b>		
Cash in Hand	13,64,60,456	34,52,41,692
Balance With Banks:		
In Current Accounts	1,83,13,86,556	82,89,79,367
In Fixed Deposits	3,70,85,93,686	3,28,13,76,397
<b>Total cash and cash equivalents</b>	<b>5,67,64,40,698</b>	<b>4,45,55,97,456</b>

**AUDITORS' REPORT**

As per our report of even date  
For V.K. THAPAR & COMPANY  
Chartered Accountants  
Firm Registration No. - 001181N

(Veni Thapar)  
PARTNER  
(MEMBERSHIP NO. 093527)



Date:

21 OCT 2017

*[Signature]*  
TREASURER

*[Signature]*  
GENERAL SECRETARY



**BHARATIYA JANATA PARTY**  
**CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2017**

RECEIPTS	(AMOUNT IN RUPEES)		PAYMENTS	(AMOUNT IN RUPEES)	
	AS AT 31ST MARCH 2017	AS AT 31ST MARCH 2016		AS AT 31ST MARCH 2017	AS AT 31ST MARCH 2016
<b>OPENING BALANCE</b>			<b>FIXED ASSETS PURCHASED</b>		
Cash in Hand	34,52,41,691	31,69,00,660	Buildings	85,76,63,986	28,10,11,964
Balance with Banks	82,89,79,367	60,21,34,719	Vehicles	8,99,25,754	5,12,01,883
Balance in Fixed Deposits	3,27,40,16,397	2,77,28,98,075	Furniture & Fixtures	1,86,71,436	85,02,297
			Office Equipment	3,08,20,123	5,40,48,298
			Intangible Assets	9,08,501	-
			Capital Work in Progress	4,24,18,994	-
<b>RECEIPTS DURING THE YEAR</b>			<b>EXPENSES</b>		
<b>Fees &amp; Subscriptions:</b>			Salary & Other Emoluments	16,99,88,571	14,84,68,731
Application Fees	40,56,750	-	Staff welfare	3,55,24,791	1,44,79,487
Delegate Fees	1,29,450	-	Cartage	32,34,691	1,31,888
Membership Fees	3,87,23,653	10,34,37,091	Conveyance & Vehicle Running Expenses	3,63,59,047	3,29,10,702
<b>Voluntary Contributions:</b>			Office Rent	1,92,02,089	1,22,37,110
Aajiwan Sahayog Nidhi	44,31,76,707	34,99,84,768	Telephone & Postage	2,84,13,845	3,70,15,709
Contributions for Morchas	25,65,18,087	1,78,05,349	Repairs & Maintenance		
Contribution from Meetings	4,54,08,661	3,64,232	Buildings	2,17,11,932	3,03,07,376
Other Contributions	9,22,61,13,820	4,99,59,67,100	Equipment & Others	2,19,54,671	1,53,87,817
			Vehicles	1,33,61,446	1,38,72,672
			Printing & Stationary	4,33,71,363	8,29,94,044
Sale of Publications	1,16,62,014	2,88,19,010	Interest & Bank Charges	78,25,401	1,09,75,809
Interest from Banks	31,18,41,829	19,61,74,573	Security Expenses	1,27,17,160	97,35,232
Rent Received	22,30,097	20,98,320	Electricity & Water Charges	3,37,65,820	2,60,21,699
<b>Other Income:</b>			Newspaper & Periodicals	45,07,455	59,70,516
Sale of Building	-	-	Misc Expenses	2,49,05,179	5,33,23,515
Sale of other Assets	76,68,546	1,04,34,670	Books & Publications	5,95,88,668	16,36,07,640
Sale of old Newspapers	4,16,389	2,97,475	Insurance	26,27,747	25,28,488
Miscellaneous Income	15,10,534	1,21,63,037	Legal & Professional Charges	2,30,78,731	1,39,90,411
Interest on Income Tax Refund	9,32,356	14,55,543	Office Expenses	6,67,15,579	5,26,06,009
TDS	2,40,99,713	-	Hire Expenses	6,46,03,394	4,17,51,795
			Advertisement & Publicity	-2,64,18,43,038	1,64,04,71,114
Borrowings from bank	8,87,17,194	9,17,80,394	Travelling	1,56,88,80,057	84,69,19,482
Deposits recovered	13,49,43,445	-	Meetings Expenses	53,43,62,784	25,93,26,203
Advances recovered	24,17,76,855	-	Press Conferences	88,85,975	47,44,387
			Entertainment	1,09,14,118	1,35,65,904
			Morcha/Rally/Andolan Expenses	79,28,25,771	23,01,06,351
			Purchase of Publications	11,41,529	-
			<b>UTILISATION</b>		
			Financial Assistance to Candidates	74,04,79,040	43,89,09,758
			Grants to others	10,65,61,415	17,03,55,742
			TDS Deducted	1,96,83,226	4,39,716
			Advances given	25,73,14,069	20,59,39,742
			Deposits given	1,45,36,981	1,48,744
			Advances paid	1,18,02,58,677	7,04,38,256
			TDS Paid	1,69,803	26,71,069
			<b>CLOSING BALANCES</b>		
			Cash in Hand	13,64,60,456	34,52,41,692
			Balance with Banks	1,83,13,86,556	82,89,79,367
			Balance in Fixed Deposits	3,70,85,93,686	3,28,13,76,397
<b>TOTAL</b>	<b>15,28,81,63,555</b>	<b>9,50,27,15,016</b>	<b>TOTAL</b>	<b>15,28,81,63,555</b>	<b>9,50,27,15,016</b>

**AUDITORS' REPORT**

As per our report of even date  
 For V. K. THAPAR & COMPANY  
 Chartered Accountants  
 Firm Registration No. - 001181N

*Veni Thapar*  
 (Veni Thapar)  
 PARTNER  
 (MEMBERSHIP NO. 093527)

Date: **27 OCT 2017**

*[Signature]*  
 TREASURER

*[Signature]*  
 GENERAL SECRETARY

**BHARATIYA JANATA PARTY  
BALANCE SHEET AS ON 31ST MARCH 2017**

SOURCES OF FUNDS	NOTE	(AMOUNT IN RUPEES)	
		AS AT 31ST MARCH 2017	AS AT 31ST MARCH 2016
GENERAL FUND	2.1	11,93,10,39,297	8,68,88,97,002
LOANS / BORROWINGS			
Secured Loans	2.2	7,99,96,156	18,32,97,640
Unsecured Loans	2.3	1,06,28,985	-
CURRENT LIABILITES	2.4	10,97,16,331	6,66,30,565
<b>TOTAL</b>		<b>12,13,13,80,769</b>	<b>8,93,88,25,207</b>
<b>APPLICATION OF FUNDS</b>			
FIXED ASSETS	2.5		
Tangible Assets		2,30,29,38,569	1,40,82,69,565
Intangible Assets		9,08,501	-
Capital Work-in-Progress		14,27,74,023	-
CURRENT ASSETS			
Cash & Cash Equivalents	2.6	5,67,64,40,698	4,45,55,97,456
LOANS & ADVANCES	2.7	4,00,83,18,979	3,07,49,58,186
<b>TOTAL</b>		<b>12,13,13,80,769</b>	<b>8,93,88,25,207</b>
Significant Accounting Policies	1		
Notes on Accounts	2		

**AUDITORS' REPORT**

Checked & Found Correct  
As per our report of even date  
For V.K. THAPAR & COMPANY  
Chartered Accountants  
Firm Registration No. - 001181N

*Veni Thapar*  
(Veni Thapar)  
PARTNER  
(MEMBERSHIP NO. 093527)

Date:

27 OCT 2017

*V.K. Thapar*  
TREASURER

*General Secretary*  
GENERAL SECRETARY

**BHARATIYA JANATA PARTY**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017**

INCOME	NOTE	(AMOUNT IN RUPEES)	
		AS AT 31ST MARCH 2017	AS AT 31ST MARCH 2016
FEE & SUBSCRIPTION	2.8	4,29,09,853	10,34,37,091
VOLUNTARY CONTRIBUTIONS	2.9	9,97,12,17,275	5,36,41,21,449
INTEREST FROM BANKS		31,18,41,828	19,61,74,573
OTHER INCOME	2.10	1,67,51,390	4,48,33,385
<b>TOTAL</b>		<b>10,34,27,20,346</b>	<b>5,70,85,66,498</b>
<b>EXPENDITURE</b>			
EMPLOYEE COSTS	2.11	20,41,61,959	16,29,48,218
ADMINISTRATIVE COSTS	2.12	69,78,39,985	1,29,55,73,678
FINANCE COSTS	2.13	78,25,401	1,09,75,809
ELECTION / GENERAL PROPAGANDA	2.14	6,06,64,42,068	2,65,62,01,928
OTHER EXPENSES	2.15	12,30,81,894	24,70,15,958
PROFIT/(LOSS) ON SALE OF OTHER ASSETS		12,26,744	1,52,93,971
<b>TOTAL</b>		<b>7,10,05,78,051</b>	<b>4,38,80,09,562</b>
Surplus / Deficit carried over to General Fund		<b>3,24,21,42,295</b>	<b>1,32,05,56,936</b>

Significant Accounting Policies 1  
Notes on Accounts 2

AUDITORS' REPORT

As per our report of even date  
For V.K. THAPAR & COMPANY  
Chartered Accountants  
Firm Registration No. - 001181N

*Veni Thapar*  
(Veni Thapar)  
PARTNER  
(MEMBERSHIP NO. 093527)  
Date:

**27 OCT 2017**

*[Signature]*  
TREASURER

*[Signature]*  
GENERAL SECRETARY

**BHARATIYA JANATA PARTY**  
**NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2017**

NOTE	(AMOUNT IN RUPEES)	
	AS AT 31ST MARCH 2017	AS AT 31ST MARCH 2016
<b>2.1 GENERAL FUND</b>		
Opening Balance	8,68,88,97,002	7,36,83,40,066
Add / (Less) : Surplus / (Deficit) of the year	3,24,21,42,295	1,32,05,56,936
Closing Balance	<u>11,93,10,39,297</u>	<u>8,68,88,97,002</u>
<b>LOANS / BORROWINGS</b>		
<b>2.2 Secured Loans:</b>		
Bank Borrowings	6,38,10,427	18,32,97,640
(Secured against Fixed Deposit)		
Institutional Borrowings	1,61,85,729	-
	<u>7,99,96,156</u>	<u>18,32,97,640</u>
<b>2.3 Unsecured Loans</b>	1,06,28,985	-
	<u>1,06,28,985</u>	<u>-</u>
<b>2.4 CURRENT LIABILITIES</b>		
Advances	6,53,50,622	6,22,68,858
Deposits	3,09,000	-
Security Deposits	1,89,63,158	-
TDS	2,50,93,551	43,61,707
	<u>10,97,16,331</u>	<u>6,66,30,565</u>

*[Signature]*  
TREASURER

*[Signature]*  
GENERAL SECRETARY

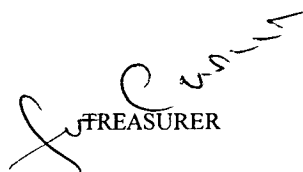


**BHARATIYA JANATA PARTY**  
**NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2017**

**2.**  
**FIXED ASSETS**

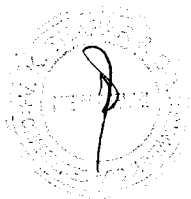
FIXED ASSETS	AMOUNT IN RUPEES			
	AS ON 01.04.2016	ADDITIONS	SOLD / SCRAPPED	AS ON 31.03.2017
<b>TANGIBLE ASSETS:</b>				
LAND & BUILDING	65,17,19,729	86,37,97,407	2,19,654	1,51,52,97,482
FURNITURE & FIXTURES	8,25,25,654	1,91,84,096	91,758	10,16,17,992
COMPUTERS & PERIPHERALS	-	-	-	-
VEHICLES	28,91,80,396	8,99,25,754	86,91,314	37,04,14,836
OFFICE EQUIPMENT	28,44,88,936	3,12,83,188	1,63,865	31,56,08,259
<b>TOTAL</b>	<b>1,30,79,14,715</b>	<b>1,00,41,90,445</b>	<b>91,66,591</b>	<b>2,30,29,38,569</b>
<b>INTANGIBLE ASSETS:</b>				
SOFTWARE	-	9,08,501	-	9,08,501
<b>TOTAL</b>	<b>-</b>	<b>9,08,501</b>	<b>-</b>	<b>9,08,501</b>
<b>CAPITAL WORK IN PROGRESS</b>	<b>10,03,54,849</b>	<b>4,24,19,174</b>	<b>-</b>	<b>14,27,74,023</b>
<b>PREVIOUS YEAR FIGURES</b>	<b>1,03,92,33,764</b>	<b>39,47,64,442</b>	<b>2,57,28,641</b>	<b>1,40,82,69,565</b>

NOTE : As per the policy of the party, depreciation is not provided for on the assets.

  
TREASURER



GENERAL SECRETARY



**BHARATIYA JANATA PARTY**  
**NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2017**

(AMOUNT IN RUPEES)

	AS AT 31ST MARCH 2017	AS AT 31ST MARCH 2016
<b>2.6 CASH &amp; CASH EQUIVALENTS</b>		
Cash in Hand	13,64,60,456	34,52,41,692
Balance With Banks:		
In Current Accounts	1,83,13,86,556	82,89,79,367
In Fixed Deposits	3,70,85,93,686	3,28,13,76,397
	<u>5,67,64,40,698</u>	<u>4,45,55,97,456</u>
<b>2.7 LOANS &amp; ADVANCES</b>		
Security Deposits	2,82,37,064	7,15,880
Staff Advances	2,18,26,665	-
Other Advances	3,91,65,03,560	3,04,64,67,689
TDS	4,17,51,690	2,77,74,617
	<u>4,00,83,18,979</u>	<u>3,07,49,58,186</u>
<b>2.8 FEE &amp; SUBSCRIPTION</b>		
Application Fees	40,56,750	-
Delegate Fees	1,29,450	-
Membership Fees	3,87,23,653	10,34,37,091
	<u>4,29,09,853</u>	<u>10,34,37,091</u>
<b>2.9 VOLUNTARY CONTRIBUTIONS:</b>		
Aajiwani Sahayog Nidhi	44,31,76,707	34,99,84,768
Contributions for Morchas	25,65,18,087	1,78,05,349
Contribution from Meetings	4,37,58,661	3,64,232
Other Contributions	9,22,77,63,820	4,99,59,67,100
	<u>9,97,12,17,275</u>	<u>5,36,41,21,449</u>
<b>2.10 OTHER INCOME</b>		
Sale of old Newspapers	4,16,389	2,97,475
Sale of Publications	1,16,62,014	2,88,19,010
Rent Received	22,30,097	20,98,320
Miscellaneous Income	15,10,534	1,21,63,037
Interest on Income Tax Refund	9,32,356	14,55,543
	<u>1,67,51,390</u>	<u>4,48,33,385</u>

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TREASURER

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GENERAL SECRETARY



**BHARATIYA JANATA PARTY**  
**NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2017**

		(AMOUNT IN RUPEES)	
		AS AT 31ST MARCH 2017	AS AT 31ST MARCH 2016
<b>2.11 EMPLOYEE COSTS</b>			
Salary & Other Emoluments		17,87,37,913	14,84,68,731
Staff welfare		2,54,24,046	1,44,79,487
		20,41,61,959	16,29,48,218
<b>2.12 ADMINISTRATIVE COSTS</b>			
Cartage		29,95,237	1,31,888
Conveyance & Vehicle Running Expenses		3,69,34,404	3,29,10,702
Electricity & Water Charges		3,37,65,820	2,60,21,699
Hire Charges		5,44,48,618	4,17,51,795
Newspaper & Periodicals		59,22,044	59,70,516
Office Expenses		6,68,12,894	5,26,06,009
Office Rent		1,96,94,318	1,22,37,110
Printing & Stationary		4,27,49,093	8,29,94,044
Security Expenses		1,43,24,155	97,35,232
Telephone & Postage		2,68,06,850	3,70,15,709
Travelling		31,96,52,274	74,56,36,906
Meeting Expenses		1,70,42,131	18,89,94,203
Repairs & Maintenance:			
Buildings		2,22,24,105	3,03,07,376
Equipment & Others		2,23,21,005	1,53,87,817
Vehicles		1,21,47,037	1,38,72,672
		69,78,39,985	1,29,55,73,678
<b>2.13 FINANCE COSTS</b>			
Bank Charges		25,39,841	1,09,75,809
Interest		52,85,560	-
		78,25,401	1,09,75,809
<b>2.14 ELECTION / GENERAL PROPAGANDA*</b>			
Advertisement & Publicity		2,64,18,43,039	1,64,04,71,114
Financial Assistance to Candidates		74,04,79,040	43,89,09,758
Grants to others		11,01,61,415	17,03,55,742
Meetings Expenses		51,65,24,272	7,03,32,000
Morcha/Rally/Andolan Expenses		78,90,72,171	23,01,06,351
Press Conferences		88,85,975	47,44,387
Hire Charges		1,03,08,376	-
Travelling		1,24,91,67,780	10,12,82,576
		6,06,64,42,068	2,65,62,01,928
<b>2.15 OTHER EXPENSES</b>			
Legal & Professional Charges		2,30,78,731	1,39,90,411
Books & Publications		6,06,99,737	16,36,07,640
Entertainment		1,09,14,118	1,35,65,904
Insurance		59,76,745	25,28,488
Miscellaneous Expenses		2,24,12,563	5,33,23,515
		12,30,81,894	24,70,15,958



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- 2.16 The Financial Statements are prepared on cash basis.
- 2.17 The Fixed Assets are stated at their original cost and expenses related to their acquisition. As a consistent policy, no depreciation on fixed assets is provided.
- 2.18 There is no contingent liability during the year.
- 2.19 The Party has no Investments.
- 2.20 The inventory as at the year end is NIL.
- 2.21 Previous year's figures have been regrouped as necessary to conform to the Current year's figures.



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TREASURER

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## BHARATIYA JANATA PARTY

### **SIGNIFICANT ACCOUNTING POLICIES AS AT 31ST MARCH 2017**

#### **1.1 ACCOUNTING CONVENTION**

The financial statements are prepared under the historical cost convention on cash basis, in accordance with the applicable accounting standards and presentation. The accounting policies have been consistently applied by the party.

#### **1.2 SYSTEM OF ACCOUNTING**

All Incomes and Expenses have been accounted for on cash system of accounting by the Party.

#### **1.3 REVENUE RECOGNITION**

The party recognises its receipts from voluntary donations whether general or specific, membership fees, interest income rental income and other incidental income on cash basis as and when it is actually received.

#### **1.4 EXPENDITURE**

The party recognises its expenses on cash basis as and when payment is disbursed. Advances paid against any material, goods or services availed are treated as such.

#### **1.5 FIXED ASSETS & DEPRECIATION**

Fixed assets are stated at their cost value which includes freight, duties, taxes and all incidental expenses related to the acquisition. As per the policy of the party, no depreciation is provided on the fixed assets.

#### **1.6 INVESTMENTS**

Investments have been classified into current and long term investments. Long term investments are carried at cost in the Balance Sheet. Diminution in the value of long term investments, if any, other than those temporary in nature is provided for.

#### **1.7 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.

#### **1.8 RETIREMENT BENEFITS**

The party pays salary and honorarium to its workers and provides for their insurance benefits on cash basis.

#### **1.9 PRIOR PERIOD ITEMS**

As the party follows the cash system of recognising its income and expenditure, no Prior Period items are recognised in the financial statements.



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**1.10 CONTINGENT LIABILITIES**

As the party follows the cash system of recognising its income and expenditure, no Contingent Liabilities are considered in the financial statements.

**1.11 RECOGNITION FOR IMPAIRMENT OF ASSETS**

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

**1.12 BORROWING COSTS**

Borrowing costs that are attributable to the acquisition, construction or production of qualifying assets are capitalized as part of cost of the asset. All other borrowing costs are charged to revenue.

**1.13 USE OF ESTIMATES**

The preparation of financial statement requires estimates and assumptions to be made by the management that effect the reported amount of assets and liabilities on the date of financial statements and the reported amount of receipt and disbursement during the reporting period.

Difference between the actual results and estimates are recognised in the period in which the results are known / materialised on cash basis.



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TREASURER

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GENERAL SECRETARY