



# SSSV & ASSOCIATES

## CHARTERED ACCOUNTANTS

### INDEPENDENT AUDITOR'S REPORT

TO  
THE MEMBERS.

**PRAJA VELUGU PARTY, PULMAMIDI, TELANGANA.**

We have audited the accompanying financial statements of **PRAJA VELUGU PARTY**, which comprise the Balance Sheet as at 31 March 2025 and the income & Expenditure account and Receipts and payments account for the year ended 31 March.2025 And a summary of significant accounting policies and other Explanatory information.

#### Management's Responsibility for the Consolidates Financial Statements

Management's Responsibility for the preparation of these financial statements than given true and fair view of the financial performance and Receipts and Payments of the Agency, in accordance with accounting principles generally accepted in India. This responsibility includes the design implementation and maintenance of internal control 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 Standards on Auditing issued by the Institute of Chartered Accountants of India. These Standards require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

*D V Senthilakshmi*



*Pradsad*



*Pradsad*

**PRAJA VELUGU PARTY**  
President : T. DURGA PRADSAD  
H.No.5-21, Pulimamidi (V),  
Nawabpet (M), Vikarabad District,  
Telangana-501111

An Audit involves performing procedures to obtain audit evidence about the amounts and 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 control relevant to the entity's preparation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by 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.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India subject to the issues noted in notes to accounts.

1. In the case of the Balance Sheet of the State of affairs of the **PRAJA VELUGU PARTY** as at 31st March 2025 and
2. In the case of the Income and Expenditure Account the Excess of Expenditure over income for the year ended on that date.

For S S V & Associates  
Chartered Accountants  
FRN: 004920S

*DV Subbalakshmi Suneetha*



DV Subbalakshmi Suneetha  
Partner  
M.No: 238145  
Place: Hyderabad  
Date: 22/01/2026



*T. Durga Pradsad*  
**PRAJA VELUGU PARTY**  
President : T. DURGA PRADSAD  
H.No.5-21, Pulimamidi (V),  
Nawabpet (M), Vikarabad District,  
Telangana-501111



**PRAJA VELUGU PARTY****(A Registered Political Party U/s 29A of Representation of The People Act, 1951)****BALANCE SHEET AS AT 31ST MARCH, 2025**

	Particulars	Schedule	As at 31 st March 2025	As at 31 st March 2024
	<b>SOURCE OF FUNDS</b>			
	(a) CORPUS FUND		4,970.00	4,970.00
	(b) GENERAL FUND		70.00	30.00
	(c) EARMARKED FUNDS		0.00	0.00
	(d) CURRENT LIABILITIES & PROVISIONS		0.00	0.00
	<b>TOTAL</b>		<b>5,040.00</b>	<b>5,000.00</b>
	<b>APPLICATION OF FUNDS</b>			
	(a) FIXED ASSETS		0.00	0.00
	(b) INVESTMENTS		0.00	0.00
	(c) CURRENT ASSETS		5,040.00	5,000.00
	(d) LOANS, ADVANCES & DEPOSITS		0.00	0.00
	<b>TOTAL</b>		<b>5,040.00</b>	<b>5,000.00</b>

As per our report of even date attached

**For S S S V & ASSOCIATES**

Chartered Accountants

FRN : 004920S

*DV Subbalakshmi***DV SUBBALAKSHMI SUNEETHA**

Partner

M.No. 238145

UDIN: 26238145IMPLFL6252

Place: Hyderabad

Date: 22/01/2026

**T. DURGA PRASAD**

President

**PRAJA VELUGU PARTY**

President : T. DURGA PRADSAD

H.No.5-21, Pulimamidi (V),

Jawabpet (M), Vikarabad District,

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**PRAJA VELUGU PARTY**  
(A Registered Political Party U/s 29A of Representation of The People Act, 1951)  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025**

	Particulars	Schedule	As at 31 st March 2025	As at 31 st March 2024
	<b>INCOME</b>			
	(a) FEES & SUBSCRIPTIONS		0.00	0.00
	(b) DONATIONS/CONTRIBUTIONS		0.00	0.00
	(c)COLLECTIONS FROM ISSUANCE OF COUPONS & MUKHOPATRA		0.00	0.00
	(d) OTHER INCOME		748.00	153.00
	<b>TOTAL</b>		748.00	153.00
	<b>EXPENDITURE</b>			
	(a) ELECTION/PUBLIC MEETING EXPENDITURE		0.00	0.00
	(b) EMPLOYEE COSTS		0.00	0.00
	©ADMINISTRATIVE & GENERAL EXPENSES		0.00	0.00
	(d) FINANCE COST		0.00	0.00
	(e) DEPRECIATION & AMORTISATION		0.00	0.00
	(f) OTHER EXPENSES		708.00	123.00
	<b>TOTAL</b>		708.00	123.00
	<i>Excess / (Deficit) of income Over Expenditure being Surplus Transferred to General Fund</i>		40.00	30.00
	<b>SIGNIFICANT ACCOUNTING POLICIES</b>			
	<b>NOTES ON ACCOUNTS</b>			

As per our report of even date attached

For S S S V & ASSOCIATES

Chartered Accountants

FRN : 0049205



DV SUBBALAKSHMI SUNEETHA

Partner

M.No. 238145

UDIN: 26238145IMPLFL6252

Place: Hyderabad

Date: 22/01/2026

T. DURGA PRASAD

President

**PRAJA VELUGU PARTY**

President : T. DURGA PRASAD

H.No.5-21, Pulimamidi (V),

Nawahpet (M), Vikarabad District,

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## **ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Rond, New Delhi-110001

No. 505/Meeting/IT Module/PPEMS/2022

Date: 22/01/2026

To

The President/General Secretary of all Political Parties

**Sub: Online filing of Contribution Report, Audited Annual Accounts and Election Expenditure Statements by Political Parties-Reg**

Madam/Sir,

Political Parties are an important institution and stakeholder in the electoral space as they act as bridge for voters and the contesting candidates in the elections. As multi-party system is a foundational feature of our democracy, Political Parties, in that role also enjoy a higher status in the eyes of the electors. In recognition of this, Part IV A of the Representation of People Act, 1951 provides the condition of registration & thereafter the privilege of tax exemptions to the registered Political Parties. As tax exemptions amplify public funds in terms of cost of revenue forgone, it is incumbent upon Political Parties to adhere to the principles of democratic functioning and transparency in the electoral processes, particularly in their financial disclosures, which also contributes to an informed and vigilant elector. This is a *sin qua non* for conduct of free and fair elections

2. As you are aware, under the Representation of the People Act, 1951 and also the transparency guidelines issued by the Election Commission of India (ECI), political Parties are required to submit following financial statements with the ECI/Chief Electoral Officer of respective States/UTs-

- I. **Contribution Report** under section 290 of the Representation of the People Act, 1951, read with Rule 85B of the Conduct of Elections Rules, 1961,
- II. **Election Expenditure Statement[(a)Final Statement and (b) Part Statement** under Commission's instruction dated 07.04.1996 Issued in pursuance of the direction of Hon'ble Supreme Court of India in the case of Common Cause vs. Union of India & Oth., (AIR 1996 SC 3081) and subsequent instructions no. 76/EE/2012-PPEMS, dated 21.01.2013, 76/Instructions/2015/EEPS/Vol.II dated 8<sup>th</sup> September, 2015 and Instruction no. 76/Virtual Campaign/EEPS/2022, dated 15.01.2022



**PRAJA VELUGU PARTY**  
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**III. Audited Annual Accounts** under Commission's instruction no. 56/AA/JCAI

Report/2015/PPEMS, dated 27.04.2015 and instruction no. 56/AA/2020-21/PPEMS, dated 21.01.2022

In this regard, Commission's instruction/clarifications regarding transparency guideline no. 76/PPEMS/Transparency/2013, dated 29.08.2014 76/PPEMS/Transparency/2014, dated 19.11.2014 also refers.

Various instances have come to notice where masher of political parties have either not filed one or more requisite financial statements as stated above or have filed delayed/inadequate/incomplete details, that too in a non-standardised manner.

4. With the twin objectives of facilitating political parties to overcome the difficulties in physical filing of reports and secondly, to ensure timely filing of financial statements in the prescribed/standardized formats, ECI had developed IT modules for online submission of financial statements. The tech-based system is also enabled to receive statements only from the authorized representative of the party, send reminders on the registered mobile number and registered emails and progressively keep digital records. Thus, both a convenient & seamless IT framework.

5. A comprehensive guiding Manual with graphical representation, and FAQs are being annexed with this letter, explaining the online module and the process of filing reports online. This has been prepared to facilitate Political Parties to file the report in a hassle free and smooth manner. The Manual and FAQs are also available on the ECI Website.

6. The Commission urges all the Political Parties to start filing above mentioned financial reports through online mode. To start the onboarding process, you are requested to provide name of the signatory authorized to sign financial statements, his mobile number and authorized email which party plans to use for the purpose, preferably within 15 days. However, if a political party does not wish to file the financial report through online mode for some reasons (to be conveyed to the Commission in writing), it may continue to file its reports in hard copies along with CDs/Pen drive in the prescribed formats, which Commission will in turn publish online along with letter of the party justifying non-filing of financial statements online.

7. For further guidance on the online filing of above-mentioned financial reports, if you wish, a hands-on training programme can be organized by the Commission for the designated person(s) from your organization, on prior intimation. You may share the e-mails and mobile numbers of the persons designated from your party to the undersigned, for fixing the date and time of training as per convenience. Copy of this letter, formats, user manuals, FAQs are being uploaded on ECI website for easier access.

8. Kindly acknowledge the receipt of this letter.

Yours faithfully,

Encl. as above



*[Signature]*  
**PRAJA VELUGU PARTY**  
President : T. DURGA PRADSAD  
H.No.5-21, Pullimamidi (V),  
Nawabpet (M), Vikarabad District,  
Telangana-501111



**Verification**

**I, T. DURGA PRASAD** (full name in Block letter), son of **T. RAMULU** solemnly declares 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 **PRESIDENT** on behalf of the political party above named and I am also competent to do so.



**(T. DURGA PRASAD)**

**PRESIDENT OF THE PARTY**

(Signature and name of the Treasure/Authorised person)

Date: 22/01/2026

Place: HYDERABAD.



**PRAJA VELUGU PARTY**  
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