



INDIAN NATIONAL YUVA JANA PARTY

Reg.No. : 56/66/2019-19/PPS-I

L. No. 2022/INYJP/NAT/P/005

01st June 2022
Hyderabad

To
The Hon'ble Chief Electoral Officer,
Telangana State, Buddha Bhavan,
5th Floor, North Block, GHMC Complex,
Ranigunj, Secunderabad - 500003.

**Subject: Reply to the Letter No. 233/Elecs.D/2021-22 - Dated: 27.05.2022 from
the Office of the Chief Electoral Officer - Telangana.**

Respected Sir,

Indian National Yuva Jana Party was registered on 02-08-2019, we did not contest any election during the financial year 2019-2020. Total Income of the Party during financial year 2019-2020 is Rs. 1,59,558/- and the Expenditure is Rs. 1,65,989/-

During the financial year 2020-2021, Indian National Yuva Jana Party has contested in 4 Wards of Greater Hyderabad Municipal Corporation Elections (i.e., 12 - Mansoorabad Ward, 21 - Kothapet Ward, 93 - Banjara Hills Ward, 95 - Jubilee Hills Ward) and Telangana State Legislative Council Election for Warangal - Khammam - Nalgonda Graduates' Constituency. Total Election Expenditure incurred during financial year 2020-2021 is Rs. 68,523/-. Total Income of the Party during financial year 2020-2021 is Rs. 1,02,497/- and the Expenditure is Rs. 95,222/-

As Per your Letter No. 233/Elecs.D/2021-22 - dated 27-05-2022 forwarded to us, we have attached along with this letter, the Contribution Reports in Form 24A, Audited Annual Accounts with Auditor Report, and the Election Expenditure Statement for the financial years 2020-2021 and 2019-2020.

Thanking you,

Yours sincerely,

Indian National Yuva Jana Party
Represented by its National President
Kranthi Kumar Bandela





INDEPENDENT AUDITOR'S REPORT

To,
The President
INDIAN NATIONAL YUVA JANA PARTY
#9-14, Prashant Nagar,
Boduppal, Medchal,
Malkajgiri District,
Telangana-500092.

* * *

We have audited the attached Balance Sheet of INDIAN NATIONAL YUVA JANA PARTY, as at March 31, 2021, the Income and Expenditure Account and the Cash Flow Statement for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of INDIAN NATIONAL YUVA JANA PARTY. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

We report that:

1. 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.
2. In our opinion proper books of account as required by law have been kept by INDIAN NATIONAL YUVA JANA PARTY, so far as it appears from our examination of those books.
3. The Balance Sheet, Income and Expenditure Account and the Cash Flow Statement dealt with by this report are in agreement with the books of account.

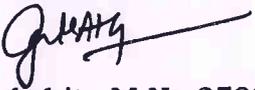


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4. The Balance Sheet, Income and Expenditure Account and Cash Flow Statement dealt with by this report are prepared in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.
5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by the INDIAN NATIONAL YUVA JANA PARTY, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.
- (a) in the case of the Balance Sheet, of the state of affairs of the Political Party as at March, 31st 2021 ;and
- (b) in the case of Income and Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date .
- (c) in the case of Cash Flow Statement, of the cash flows for the year ended on that date.

The prescribed particulars are annexed hereto.

For YAKSHIT GADDY & ASSOCIATES.,
Chartered Accountants
FRN:021237S


(G.Yakshit , M.No.250953)
Proprietor



Place : Hanamkonda
Date : 10/02/2022

UDIN : 22250953ABKBXF4722

INDIAN NATIONAL YUVA JANA PARTY

Reg.No: 56/66/2019-19/PPS-1

#9-14, Prashant Nagar, Boduppall, Medchal-Malkajgiri District, Telangana-500092

BALANCE SHEET AS AT 31ST MARCH 2021

Particulars	Notes	Amount in Rs.	Amount in Rs.
		31st March 2021	31st March 2020
I. SOURCES OF FUNDS			
Corpus / Capital Fund	1	-	-
General Fund	2	844	(6,431)
Earmarked Funds	3	-	-
Reserves	4	-	-
Loans / Borrowings	5	-	-
Secured			
Unsecured			
Current Liabilities & Provisions	6	10,000	20,000
TOTAL		10,844	13,569
II. APPLICATION OF FUNDS			
Property, Plant & Equipment			
Tangible Assets	7	2,850	-
Intangible Assets		-	-
Capital Work-in-Progress		-	-
Investments			
Long Term Investments	8	-	-
Current Investments	9	-	-
Current Assets	10	-	-
Cash & Cash Equivalents	11	7,994	13,569
TOTAL		10,844	13,569
Significant Accounting policies	20		

The Notes 1 to 20 are an integral part of these financial statements

Place : Hanamkonda

Date : 10/02/2022

UDIN : 22250953ABKBXF4722

For INDIAN NATIONAL YUVA JANA PARTY

PRAVEEN REDDY PALLI VINDHAYALA
TREASURER

As per our report of even date

For YAKSHIT GADDY & ASSOCIATES

Chartered Accountants

FRN : 021237S

CA GADDY YAKSHIT
Chartered Accountant
M.No.250953

INDIAN NATIONAL YUVA JANA PARTY

Reg.No: 56/66/2019-19/PPS-1

#9-14, Prashant Nagar, Boduppal, Medchal-Malkajgiri District, Telangana-500092

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

Particulars	Note	2020-21	2019-20
INCOME			
Fees/Subscriptions	12	120	-
Grants/Donations/Contributions	13	1,02,377	1,59,558
Other Income	14	-	-
TOTAL (A)		1,02,497	1,59,558
EXPENDITURE			
Election Expenditure	15	68,523	1,19,890
Employee benefit expenses	16	-	-
Administrative and General Expenses	17	15,768	9,890
Finance costs	18	-	-
Depreciation and amortization expense	7	150	-
Other expenses	19	10,781	36,209
TOTAL (B)		95,222	1,65,989
Balance being Excess of Income over Expenditure	(A-B)	7,275	(6,431)
Transfer to/from Reserves		-	-
Balance being Surplus (Deficit) Carried to General Fund		7,275	(6,431)

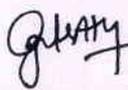
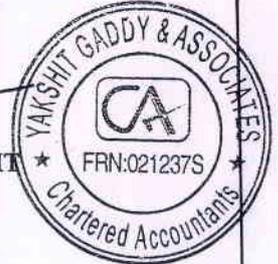
The Notes 1 to 20 are an integral part of these financial statements

Place : Hanamkonda

Date : 10/02/2022

UDIN : 22250953ABKBXF4722

For INDIAN NATIONAL YUVA JANA PARTY


PRAVEEN REDDY PALLI VINDHAYALA
TREASURERAs per our report of even date
For YAKSHIT GADDY & ASSOCIATES
Chartered Accountants
FRN : 021237S
CA GADDY YAKSHIT
Chartered Accountant
M.No.250953

INDIAN NATIONAL YUVA JANA PARTY

Reg.No: 56/66/2019-19/PPS-1

#9-14, Prashant Nagar, Boduppal, Medchal-Malkajgiri District, Telangana-500092

Cash Flow Statement for the year ended 31st March 2021

	31st March, 2021	31st March, 2020
A) CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax and extra-ordinary items	7,275	(6,431)
Adjustments for:		
Depreciation and Amortisation	150	-
Finance cost	-	-
Operating Profit before working capital changes	7,425	(6,431)
Working Capital Changes:		
Increase / (Decrease) in Other Current Liabilities	(10,000)	20,000
Cash Generated from Operations	(2,575)	13,569
Direct Taxes paid	-	-
Cash Flow from Operating Activities	(2,575)	13,569
B) CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Fixed Assets	(3,000)	-
Long Term loans advances	-	-
Cash Flow from Investing Activities	(3,000)	-
C) CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Long Term borrowings	-	-
Increase / (Decrease) in Short Term borrowings	-	-
Finance cost	-	-
Cash Flow from Financing Activities	-	-
Net increase/(Decrease) in Cash and Cash equivalents	(5,575)	13,569
Cash and Cash equivalent at the beginning of the Year	13,569	-
Cash and Cash equivalent at the end of the Year	7,994	13,569

Note: The Cash Flow Statement has been prepared as per indirect method as set out in Accounting Standard-3 "Cash Flow Statements" issued by the Institute of Chartered Accountants of India.

Place : Hanamkonda

Date : 10/02/2022

UDIN : 22250953ABKBXF4722

For INDIAN NATIONAL YUVA JANA PARTY


PRAVEEN REDDY PALLI VINDHAYALA
TREASURER

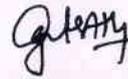


As per our report of even date

For YAKSHIT GADDY & ASSOCIATES

Chartered Accountants

FRN : 021237S


CA GADDY YAKSHIT

Chartered Accountant

M.No.250953



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2021

NOTE 1 : CORPUS/CAPITAL FUND

Particulars	2020-21	2019-20
	Amount in Rs.	Amount in Rs.
Opening Balance at the beginning of the year	-	-
Add: Additions during the year	-	-
TOTAL	-	-

NOTE 2 : GENERAL FUND

Particulars	2020-21	2019-20
	Amount in Rs.	Amount in Rs.
Balance of Income & Expenditure		
Opening Balance at the beginning of the year	(6,431)	-
Add : Excess of Income over Expenditure	7,275	(6,431)
Closing Balance at the end of the year	844	(6,431)
TOTAL	844	(6,431)

NOTE 3 : EARMARKED FUNDS

Particulars	2020-21	2019-20
	Amount in Rs.	Amount in Rs.
Earmarked/Designated Funds		
Opening Balance at the beginning of the year	-	-
Add : Additions during the year	-	-
Less: Deductions during the year	-	-
TOTAL	-	-

NOTE 4 : RESERVES

Particulars	2020-21	2019-20
	Amount in Rs.	Amount in Rs.
a) Revaluation Reserves	-	-
b) Special Reserves	-	-
c) General Reserves	-	-
TOTAL	-	-



NOTE 8 : STATEMENT OF PROPERTY PLANT AND EQUIPMENT & DEPRECIATION								
Sl.No	PARTICULARS	WDV as on 01/04/2020	Addition before 180 days	Addition after 180 days	Total WDV	Rate	Depreciation for the FY 2020-21	Net block as on 31/03/2021
1	Furniture & Fittings Office Chairs	-	-	3,000	3,000	10%	150	2,850
	TOTAL	-	-	3,000	3,000		150	2,850



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2021

NOTE 5 : LOANS/BORROWINGS

Particulars	2020-21	2019-20
	Amount in Rs.	Amount in Rs.
Borrowings from Financial Institutions		
Secured	-	-
Unsecured	-	-
Borrowings from Others		
Secured	-	-
Unsecured	-	-
TOTAL	-	-

NOTE 6 : CURRENT LIABILITIES & PROVISIONS

Particulars	2020-21	2019-20
	Amount in Rs.	Amount in Rs.
a) Current Liabilities		
1. Creditors	-	-
2. Statutory Liabilities	-	-
3. Interest Payable	-	-
4. Expenses Payable	-	-
5. Other Current Liabilities	-	-
b) Provisions		
1. Audit Fees Payable	10,000	20,000
2. TDS Payable	-	-
TOTAL	10,000	20,000

NOTES 8 & 9 : INVESTMENTS

Particulars	2020-21	2019-20
	Amount in Rs.	Amount in Rs.
8. Long Term Investments		
a) Investments made in government Securities	-	-
b) Other approved securities	-	-
c) Others	-	-
Total	-	-
9. Current Investments		
a) Investments made in government Securities	-	-
b) Other approved securities	-	-
c) Others	-	-
Total	-	-
TOTAL	-	-



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2021**NOTE 10 : CURRENT ASSETS**

Particulars	2020-21	2019-20
	Amount in Rs.	Amount in Rs.
Receivables	-	-
Deposits	-	-
Other Current Assets	-	-
TOTAL	-	-

NOTE 11 : CASH & CASH EQUIVALENTS

Particulars	2020-21	2019-20
	Amount in Rs.	Amount in Rs.
Balances with Banks		
HDFC Bank	486	61
Cash in hand	7,508	13,508
TOTAL	7,994	13,569



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2021**NOTE 12 : FEES/SUBSCRIPTIONS**

Particulars	2020-21	2019-20
	Figures in Rs.	Figures in Rs.
1. Entrance Fees	-	-
2. Annual Fees/Subscriptions from Members	120	-
3. Subscriptions from publications	-	-
4. Others	-	-
Total	120	-

NOTE 13 : GRANTS/DONATIONS/CONTRIBUTIONS

Particulars	2020-21	2019-20
	Figures in Rs.	Figures in Rs.
1. Individual Donors	1,02,377	1,59,558
2. Companies/Firms/Organisations	-	-
3. Institutions/Welfare Bodies	-	-
4. Electoral Bonds	-	-
5. Others	-	-
Total	1,02,377	1,59,558

NOTE 14 : OTHER INCOME

Particulars	2020-21	2019-20
	Figures in Rs.	Figures in Rs.
1. Interest Income	-	-
Total	-	-

NOTE 15 : ELECTION EXPENDITURE

Particulars	2020-21	2019-20
	Figures in Rs.	Figures in Rs.
1. Advertisement Expenses	-	1,16,440
2. Campaigning Expenses	32,290	-
3. Electronic Media -Bulk SMS	28,000	-
4. Travelling Expenses of Party Leaders & Workers	8,233	3,450
Total	68,523	1,19,890



NOTE 16 : EMPLOYEE BENEFIT EXPENSES		
Particulars	2020-21	2019-20
	Figures in Rs.	Figures in Rs.
Salaries and Wages	-	-
DA & TA	-	-
Incentives	-	-
Employee Welfare	-	-
Total	-	-

NOTE 17 : ADMINISTRATIVE & GENERAL EXPENSES		
Particulars	2020-21	2019-20
	Figures in Rs.	Figures in Rs.
Telephone & Internet	2,768	-
Printing and Stationary	-	9,000
Office Meeting Expenses	2,000	890
Office Rent	11,000	-
Total	15,768	9,890

NOTE 17 : FINANCE COSTS		
Particulars	2020-21	2019-20
	Figures in Rs.	Figures in Rs.
Bank Interest	-	-
Total	-	-

NOTE 18 : OTHER EXPENSES		
Particulars	2020-21	2019-20
	Figures in Rs.	Figures in Rs.
Audit Fees	10,000	20,000
Bank Charges	81	47
Electricity & Water charges	-	542
Travelling & Conveyance	-	1,650
Legal & Professional Fees	-	2,450
Registration Expenses	-	10,000
Other Expenses	700	1,520
Total	10,781	36,209



Note No: 20 Significant Accounting Policies and Notes on Accounts for the Financial Year 2020-21.

1. **Nature of Operations:** Indian National Yuva Jana Party is a Registered Political Party under the Representation of People Act, 1951 with Election Commission of India Vide No.56/66/2019-19/PPS-1.
2. **Basis of Preparation:** Financial Statements have been prepared as of a going Concern on historical cost convention and on accrual method of accounting in accordance with the generally accepted accounting principles followed in India and Accounting Standards as issued by the ICAI. Guidance Note on Accounting and Auditing of Political Parties issued by ICAI during the year 2012 has been followed by the Political Party, for preparation and presentation of Financial Statements.
3. **Property, Plant and Equipment:** All Property, Plant and Equipment are started at historical cost of acquisition less accumulated depreciation and impairment loss, if any. All Costs including financing costs and revenue expenditure incurred on fixed assets till the assets are put to use have been capitalized to the respective assets.
4. **Depreciation:** Depreciation on Property, Plant and Equipment has been charged as per Written down Value Method at the rates and in the manner specified in the Income Tax Act. 1961 and rules framed there under.
5. **Impairment of Assets:** The party recognized impairment loss in the year in which the assets are identified as impaired. There is no impairment loss recognized during the year.
6. **Revenue Recognition:** Revenue is recognized to the extent that is probable that the economic benefits will flow to the Entity and the revenue can be reliably measured.

The party recognizes its receipts from Membership Fee, Voluntary Donations / Contributions whether General or Specific on receipts.
7. **Expenditure:** Expenses are recognised only when the future economic benefits are measured reliably.
 - a. All Revenue expenditure has been accounted under Accrual Concept.
 - b. Capital expenditure is accounted under accrual and initially recorded as Work in Progress and capitalised to the respective asset from the date when it is put to use.

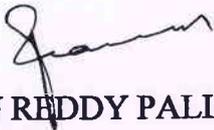


8. **Income Tax:** The Party has complied with the applicable provisions of Income Tax Act, 1961 and the Representation of People Act. 1951 and accordingly eligible for exemption of its income from payment of income tax. Hence no provision for Income tax has been made.
9. **Estimates:** The Preparation of Financial Statements are in conformity with the generally accepted accounting principles required management to make estimates and assumptions that affects the reported amount of assets and liabilities and disclosures at the date of the Financial Statements. Although these estimates are based on upon management's best estimate and knowledge of current events action, actual results could differ from these estimates.
10. **Provisions:** A provision is recognized when the party has present obligation as a 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 based on the estimates required to settle the obligation at the Balance Sheet date and are adjust to reflect the current best estimates.
11. **Contingent Liabilities:** There are no such contingent liabilities which impact the financial position as on the date of Balance Sheet.

Previous year's figures have been regrouped wherever necessary to conform to the classification adopted in the current year.

Place: Hanamkonda
Date: 10/02/2022

For INDIAN NATIONAL YUVA JANA PARTY



PRAVEEN REDDY PALLI VINDHAYALA
TREASURER



As per our report of even date
For YAKSHIT GADDY & ASSOCIATES
Chartered Accountants
FRN : 021237S



CA GADDY YAKSHIT
Chartered Accountant
M.No.250953

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

PAN	AABAI6971L		
Name	INDIAN NATIONAL YUVA JANA PARTY		
Address	9-14 , PRASHANTH NAGAR , BODUPPAL , RANGA REDDY , 36-Telangana , 500092		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	357959590150322

		1	0
Taxable Income and Tax details	Current Year business loss, if any		0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
(+)Tax Payable /(-)Refundable (6-7)	8	0	
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
(+)Tax Payable /(-)Refundable (17-18)	19	0	

Income Tax Return submitted electronically on 15-03-2022 11:23:53 from IP address 10.1.122.226 and verified by PRAVEEN REDDY PALLI
VINDHAYALA having PAN BHAPP4741F on 15-03-2022 11:26:15 using Paper ITR-verification form generated through mode

System Generated

Barcode/QR Code



AABAI6971L.073579595901503220C2A2A341511F583B5504745DDE765DEEB80F65D

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU