



OFFICE OF THE  
**PEOPLE'S DEMOCRATIC ALLIANCE (PDA)**

Head Office: Ragailong, Imphal, Manipur



Ref. No.: .....

Receipt No. 117  
Date 29-05-2026  
Election Department Manipur..

Date: .....

To ✓

The Chief Electoral Officer,  
Manipur

Subject : Submission of Annual Audit Statement report in respect of  
People's Democratic Alliance (PDA) Manipur for the  
financial year 2005-2026.

Sir,

I have the honour to submit herewith the Annual Audited Statement  
report in respect of the People's Democratic Alliance (PDA) for the financial  
year 2025-2026 for your kind reference and necessary consideration please.

Enclosed: Audit Statement.

Dated/Imphal  
29<sup>th</sup> May, 2026

Yours faithfully,

*M. Raihing*  
(Mahirah Raihing)  
General Secretary

People's Democratic Alliance (PDA)  
Manipur

*29/5*  
*DBA/Manipur*  
*Unmunda*  
*30/5/26*  
*Ibemcha (MSP)*



**AUDITOR'S REPORT**

We have audited the attached Balance Sheet of **PEOPLE'S DEMOCRATIC ALLIANCE, RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR** as at **31.3.2026** and also the attached Income and Expenditure Account and Receipts and Payments Account for the year ended on that date.

**Organisation's Responsibility for Financial Statements :**

2. The management of the organisation is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement.

**Auditor's responsibility :**

3. 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.
4. An audit involves performing procedure to obtain, on a test basis, audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risk of material misstatement of the financial statements, whether due to error. An audit also includes evaluating the appropriateness of accounting policies used and reasonability of accounting estimates made by the management as well as evaluating the overall presentation of financial statements.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit
6. It is the policy of the organisation to maintain its accounts and prepare its financial statement on cash receipts and disbursement basis. On this basis revenue and related assets are recognised when actually received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred.
7. Under the scope of audit we have not verified the physical implementation of the programme activities at field level and hence we are unable to comment on the same.
8. Instances of cash payments have been observed which should be avoided as far as practicable in future. The practice of cash payments should be gradually discarded.

**9. Regarding checking of the bank accounts:**

Our Audit report is based on the details of the bank accounts produced before us during the Audit. The following bank accounts were produced before us during the Audit.

| Name of the Bank   | Branch     | Account type | Account No.   |
|--------------------|------------|--------------|---------------|
| Punjab & Sind Bank | Deulahland | Saving       | 6751000007487 |

Apart from the above bank accounts, no other bank accounts were produced before us during Audit.

**10. Note on TDS Verification**

As per the books of accounts and other records produced before us, no TDS has been accounted for in the books of accounts. Furthermore, TDS deducted, if any, could not be verified as form 26AS/AIS/TIS statement is till not available as on the date of Audit. Consequently, the impact any due to any mismatch in future remains unascertained.

11. In our opinion and to the best of our information and belief and according to information and explanation given to us the said financial statements prepared on the basis of above method of accounting are in agreement with the books of Accounts & Records produced before us and reflect:
- In the case of the Balance sheet the Assets and Liabilities arising from the cash transactions of the above named organisation as at **31.3.2026**.
  - In the case of Income and Expenditure Account the excess of income over expenditure of the above named organisation on the basis of the receipts and payments for the year ending on **31.3.2026**.
  - In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above.

Place: Imphal  
Date : This 28th day of May, 2026.



For **M/S MAHESHWARI KUMAR & CO**  
Chartered Accountants,

*(Signature)*  
**CA., M.K. Maheshwari, F.C.A.,**  
Proprietor  
Firm Regn. No. 333968E  
Mem. No. 054272  
**UDIN: 26054272BJJSWZ1530**

**PEOPLE'S DEMOCRATIC ALLIANCE**  
**RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR.**

**BALANCE SHEET AS ON 31ST MARCH 2026.**

(Amount in Rs.)

| Particulars |  | Note      | F.Y. 2025-26     | F.Y. 2024-25     |
|-------------|--|-----------|------------------|------------------|
| <b>I</b>    | <b>EQUITY AND LIABILITIES</b>              |           |                  |                  |
| <b>1</b>    | <b>General Funds</b>                       |           |                  |                  |
| (a)         | General Fund                               | <b>3</b>  | 72,871.00        | 71,813.00        |
|             |  |           | 72,871.00        | 71,813.00        |
|             | <b>Total</b>                               |           | <b>72,871.00</b> | <b>71,813.00</b> |
| <b>II</b>   | <b>ASSETS</b>                              |           |                  |                  |
| <b>1</b>    | <b>Non-current assets</b>                  |           |                  |                  |
| (a)         | Property, Plant and Equipment              |           |                  |                  |
| (i)         | Property, Plant and Equipment              | <b>12</b> | 63,247.00        | 59,714.00        |
|             |  |           | 63,247.00        | 59,714.00        |
| <b>2</b>    | <b>Current assets :</b>                    |           |                  |                  |
| (a)         | Cash and bank balances                     | <b>5</b>  | 9,624.00         | 12,099.00        |
|             |  |           | 9,624.00         | 12,099.00        |
|             | <b>Total</b>                               |           | <b>72,871.00</b> | <b>71,813.00</b> |
|             | Brief about the Entity                     | <b>1</b>  |                  |                  |
|             | Summary of significant accounting policies | <b>2</b>  |                  |                  |

**Note: All the Notes and Annexures as mentioned above and annexed to the accounts are forming an integral part of the accounts.**

For PEOPLE'S DEMOCRATIC ALLIANCE

Secretary,

General Secretary  
People's Democratic Alliance

Place: Imphal

Date : This 28th day of May, 2026.

As per our Report of even date annexed herewith.

For **M/S MAHESHWARI KUMAR & CO**  
Chartered Accountants



**CA., M.K. Maheshwari, F.C.A.,**  
Proprietor

Firm Regn. No. 333968E

Mem. No. 054272

**UDIN: 26054272BJJSWZ1530**

**PEOPLE'S DEMOCRATIC ALLIANCE**  
**RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR.**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2026.**

(Amount in Rs.)

|          | PARTICULARS                                    | Note | F.Y. 2025-26       | F.Y. 2024-25       |
|----------|--|------|--------------------|--------------------|
| <b>A</b> | <b>Income:</b>                                 |      |                    |                    |
| i)       | Gross Income                                   | 6    | 4,36,100.00        | 4,00,100.00        |
| ii)      | Other Income                                   | 7    | 125.00             | 104.00             |
|          | <b>Total (A)</b>                               |      | <b>4,36,225.00</b> | <b>4,00,204.00</b> |
| <b>B</b> | <b>Expenditure:</b>                            |      |                    |                    |
| i)       | Recurring Expenditure                          | 8    | 3,30,500.00        | 3,08,100.00        |
| ii)      | Other Expenditure                              | 10   | 96,000.00          | 84,000.00          |
| iii)     | Depreciation                                   | 11   | 8,667.00           | 7,766.00           |
|          | <b>Total (B)</b>                               |      | <b>4,35,167.00</b> | <b>3,99,866.00</b> |
| <b>C</b> | <b>Surplus/(Deficit) during the year (A-B)</b> |      | <b>1,058.00</b>    | <b>338.00</b>      |
|          | <b>TOTAL (B+C)</b>                             |      | <b>4,36,225.00</b> | <b>4,00,204.00</b> |

Note: All the Notes and Annexures as mentioned above and annexed to the accounts are forming an integral part of the accounts.

For **PEOPLE'S DEMOCRATIC ALLIANCE**

Secretary,

General Secretary  
People's Democratic Alliance

Place: Imphal

Date : This 28th day of May, 2026.

As per our Report of even date annexed herewith.

For **M/S MAHESHWARI KUMAR & CO**  
Chartered Accountants,



**CA., M.K. Maheshwari, F.C.A.,**  
Proprietor

Firm Regn. No. 333968E

Mem. No. 054272

**UDIN: 26054272BJJSWZ1530**

**PEOPLE'S DEMOCRATIC ALLIANCE**  
**RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR.**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2026.**

(Amount in Rs.)

| Sl. No.      | Receipts   | Note | F.Y. 2025-26       | F.Y. 2024-25       |
|--------------|--|------|--------------------|--------------------|
| A            | <b>Opening Balance :</b><br>Cash in Hand & at bank | 4    | 12,099.00          | 13,495.00          |
| B            | Gross Receipts                                     | 6    | 4,36,100.00        | 4,00,100.00        |
| C            | Other Receipts                                     | 7    | 125.00             | 104.00             |
| <b>TOTAL</b> |  |      | <b>4,48,324.00</b> | <b>4,13,699.00</b> |

(Amount in Rs.)

| Sl. No.      | Payments  | Note | F.Y. 2025-26       | F.Y. 2024-25       |
|--------------|---|------|--------------------|--------------------|
| A            | Recurring Expenditure                             | 8    | 3,30,500.00        | 3,08,100.00        |
| B            | Non-recurring Expenditure                         | 9    | 12,200.00          | 9,500.00           |
| C            | Other Expenditure                                 | 10   | 96,000.00          | 84,000.00          |
| D            | <b>Closing Balance:</b><br>Cash in Hand & at bank | 5    | 9,624.00           | 12,099.00          |
| <b>Total</b> |   |      | <b>4,48,324.00</b> | <b>4,13,699.00</b> |

**Note: All the Notes and Annexures as mentioned above and annexed to the accounts are forming an integral part of the accounts.**

For **PEOPLE'S DEMOCRATIC ALLIANCE**

Secretary,  
**General Secretary**  
**People's Democratic Alliance**

Place: Imphal  
Date : This 28th day of May, 2026.

As per our Report of even date annexed herewith.

For **M/S MAHESHWARI KUMAR & CO**  
Chartered Accountants,



**CA., M.K. Maheshwari, F.C.A.,**  
Proprietor  
Firm Regn. No. 333968E  
Mem. No. 054272  
**UDIN: 26054272BJJSWZ1530**

Note - 1

Pan No. (Organisation):- **AABAP7655G**

Address: **RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR.**

Nature of activity:- **Charitable Activities**

Regd. Details:- **Section 29A of the Representation of the People Act 1951**

Societies Registration No:- **56/87/2006-J.S.III/166/**

Date of Registration:- **20th July, 2006.**

12A Registration Details:- **NIL**

**Details of the existing office bearer**

|                   | <b>Chairman/President</b>                 | <b>Secretary</b>                                  | <b>Treasurer</b>                                |
|-------------------|---|---|---|
| <b>Name</b>       | L. Seth                                   | Mahirah Raihing                                   | Aching Gonmei                                   |
| <b>Address</b>    | Teinem Village, Ukhrul District, Manipur. | Wunghon Village, Litan, Ukhrul District, Manipur. | Utopia ward no 1, Tamenglong District, Manipur. |
| <b>Pan No</b>     |   | CDXPR4533B  |   |
| <b>Aadhaar No</b> | 7842 9656 0887                            | 6609 1478 9509                                    | 5699 3714 7023                                  |
| <b>Phone No.</b>  | 81189 40292                               | 81180 91565                                       | 70853 73488                                     |
| <b>Email ID</b>   |   |   |   |
|                   |   |   |   |

Note - 2 **SIGNIFICANT ACCOUNT POLICIES**

**A Accounting Standards as applicable to non-corporate entities :**

**Classification of the entity for applicability of AS (Level IV)**

| Accounting Standard | Applicable Accounting Standards | Requirements   | Applicability to entity and compliance observations  |
|---------------------|---------------------------------|--|--|
| AS1                 | Applicable                      | Disclosure of Accounting Policies  | Cash basis of accounting   |
| AS2                 | Applicable                      | Inventory valuation  | Not applicable   |
| AS4                 | Not Applicable                  | Contingencies and Events occurring after the Balance Sheet date                          | Reviewed and accessed while finalising of the accounts though not reported anywhere as cash basis of accounting is followed. |
| AS5                 | Applicable                      | Surplus or deficit for the period, Prior period items and changes in accounting policies | Surplus or deficit based on cash system of accounting.   |



|      |  |  |  |
|------|--|--|--|
| AS7  | Applicable   | Construction contracts                                     | Not applicable   |
| AS9  | Applicable   | Revenue recognition  | On cash basis  |
| AS10 | Applicable with disclosure exemption               | Property plant and equipment                               | As explained in Point No. 1 (AS1) and depreciation on WDV  |
| AS11 | Applicable with disclosure exemption               | Foreign exchange rate changes                              | Not applicable   |
| AS12 | Applicable with disclosure exemption               | Accounting for Govt. grants                                | Normally on cash basis except in few cases where based on the sanction letter it is recognised on accrual basis.   |
| AS13 | Applicable with disclosure exemption               | Accounting for investments                                 | At cost when acquired  |
| AS15 | Applicable with exemption                          | Employee Benefits  | Employee benefits like bonus, EPF, PPF duly disclosed in accounts.   |
| AS16 | Applicable   | Borrowing costs  | Generally charged as revenue except in case of capital assets when it is charged to assets.  |
| AS19 | Applicable with disclosure exemption               | Accounting for Lease                                       |  |
| AS22 | Applicable only for current tax related provisions | Accounting for taxes on income                             | Cash basis, no provision for any tax is provided   |
| AS26 | Applicable with disclosure exemption               | Intangible Assets  |  |
| AS29 | Applicable   | Provision for contingent liabilities and contingent assets | Not applicable and contingent liabilities though reviewed and accessed on yearly basist but no disclosure is made as cash basis of accounting is followed. |



**PEOPLE'S DEMOCRATIC ALLIANCE**  
**RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR.**

**Note - 3 : General Fund :**

(Amount in Rs.)

| Sr. No. | Particulars                     | F.Y. 2025-26     | F.Y. 2024-25     |
|---------|---------------------------------|------------------|------------------|
|         | Opening Balance                 | 71,813.00        | 71,475.00        |
|         | Add/Less                        |                  |                  |
|         | Surplus/Deficit during the year | 1,058.00         | 338.00           |
|         | Closing Balance                 | 72,871.00        | 71,813.00        |
|         |                                 | <b>72,871.00</b> | <b>71,813.00</b> |

**Note - 4 : Details of Opening Cash In Hand and Cash at Bank**  
**(Forming Part of Receipts And Payments Account)**

Amount (Rs.)

| Sr. No. | Particulars           | F.Y. 2025-26     | F.Y. 2024-25     |
|---------|-----------------------|------------------|------------------|
| A)      | <u>Cash in hand :</u> |                  |                  |
|         | I) General Account    | 7,022.00         | 9,485.00         |
|         |                       | 7,022.00         | 9,485.00         |
| B)      | <u>Cash at bank :</u> |                  |                  |
|         | I) General Account :  | 5,077.00         | 4,010.00         |
|         |                       | 5,077.00         | 4,010.00         |
|         |                       | <b>12,099.00</b> | <b>13,495.00</b> |

**Note - 5 : Details of Closing Cash in Hand and Cash at Bank**  
**(Forming Part of Receipts And Payments Account) :**

Amount (Rs.)

| Sr. No. | Particulars           | F.Y. 2025-26    | F.Y. 2024-25     |
|---------|-----------------------|-----------------|------------------|
| A)      | <u>Cash in hand :</u> |                 |                  |
|         | I) General Account    | 4,422.00        | 7,022.00         |
|         |                       | 4,422.00        | 7,022.00         |
| B)      | <u>Cash at bank :</u> |                 |                  |
|         | I) General Account :  | 5,202.00        | 5,077.00         |
|         |                       | 5,202.00        | 5,077.00         |
|         |                       | <b>9,624.00</b> | <b>12,099.00</b> |



**PEOPLE'S DEMOCRATIC ALLIANCE**  
**RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR.**

**Note - 6 : Gross Receipts (Forming Part of Receipts and Payments Account) :**

(Amount in Rs.)

| Sl. No. | Particulars                              | F.Y. 2025-26       | F.Y. 2024-25       |
|---------|--|--------------------|--------------------|
| I)      | <b>Donation/Voluntary contribution :</b> |                    |                    |
|         | (a) Members Renewal Fees                 | 56,500.00          | 46,200.00          |
|         | (b) Members Enrolment Fee                | 68,400.00          | 57,400.00          |
|         | (c) Contribution from Members            | 3,11,200.00        | 2,96,500.00        |
|         | <b>TOTAL (I)</b>                         | <b>4,36,100.00</b> | <b>4,00,100.00</b> |
|         | <b>TOTAL (I)</b>                         | <b>4,36,100.00</b> | <b>4,00,100.00</b> |

**Note - 7 : Other Receipts :**

(Amount in Rs.)

| Sl. No. | Particulars                     | F.Y. 2025-26  | F.Y. 2024-25  |
|---------|---------------------------------|---------------|---------------|
| (a)     | Interest income (Bank Interest) | 125.00        | 104.00        |
|         | <b>Total</b>                    | <b>125.00</b> | <b>104.00</b> |



**PEOPLE'S DEMOCRATIC ALLIANCE**  
**RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR.**

**Note- 8 : Recurring Expenditure (Forming part of Receipts and Payments Account) :**

|         |                                   | (Amount in Rs.)    |                    |
|---------|-----------------------------------|--------------------|--------------------|
| SI. No. | Particulars                       | F.Y. 2025-26       | F.Y. 2024-25       |
| 1.      | <b>General Account :</b>          |                    |                    |
|         | (I) <b>Programme Expenses :</b>   |                    |                    |
|         | a) <u>For 2025</u>                |                    |                    |
|         | - Office Maintenance expenditures |                    | 1,64,500.00        |
|         | - District Office maintenance     |                    | 1,43,600.00        |
|         |                                   |                    | 3,08,100.00        |
|         | b) <u>For 2026</u>                |                    |                    |
|         | - Office Maintenance expenditures | 1,75,800.00        |                    |
|         | - District Office maintenance     | 1,54,700.00        |                    |
|         |                                   | 3,30,500.00        |                    |
|         | <b>Total</b>                      | <b>3,30,500.00</b> | <b>3,08,100.00</b> |

**Note - 9 : Non-recurring Expenditure :**

|         |                         | (Amount in Rs.)  |                 |
|---------|-------------------------|------------------|-----------------|
| SI. No. | Particulars             | F.Y. 2025-26     | F.Y. 2024-25    |
| 1.      | <b>General</b>          |                  |                 |
|         | (a) Furniture & Fixture |                  | 9,500.00        |
|         | (b) Machinery & Plant   | 12,200.00        |                 |
|         | <b>Total</b>            | <b>12,200.00</b> | <b>9,500.00</b> |

**Note - 10 : Other Expenditure :**

|         |              | (Amount in Rs.)  |                  |
|---------|--------------|------------------|------------------|
| SI. No. | Particulars  | F.Y. 2025-26     | F.Y. 2024-25     |
| (a)     | Rent         | 96,000.00        | 84,000.00        |
|         | <b>Total</b> | <b>96,000.00</b> | <b>84,000.00</b> |



**PEOPLE'S DEMOCRATIC ALLIANCE**  
**RAIGAILONG, IMPHAL EAST DISTRICT, MANIPUR.**

**Note- 11 : Property, Plant and Equipment (Tangible Assets) (owned assets) :**

(Amount in Rs.)

| Particulars /Assets             | TANGIBLE ASSETS     |                   |             |              |                  |
|---------------------------------|---------------------|-------------------|-------------|--------------|------------------|
|                                 | Furniture & Fixture | Machinery & Plant | Computer    | Other Assets | Total            |
| <b>Gross Block</b>              |                     |                   |             |              |                  |
| At 1 April 2024                 | 46,434.00           | 26,461.00         |             |              | 72,895.00        |
| Additions                       | 9,500.00            |                   |             |              | 9,500.00         |
| Deductions/Adjustments          |                     |                   |             |              | 0.00             |
| At 1 April 2025                 | 55,934.00           | 26,461.00         |             |              | 82,395.00        |
| Additions                       |                     | 12,200.00         |             |              | 12,200.00        |
| Deductions/Adjustments          |                     |                   |             |              | 0.00             |
| <b>At 31 March 2025</b>         | <b>55,934.00</b>    | <b>26,461.00</b>  | <b>0.00</b> | <b>0.00</b>  | <b>82,395.00</b> |
| <b>At 31 March 2026</b>         | <b>55,934.00</b>    | <b>38,661.00</b>  | <b>0.00</b> | <b>0.00</b>  | <b>94,595.00</b> |
| Rate                            | 10%                 | 15%               | 40%         | 10%          |                  |
| <b>Depreciation/Adjustments</b> |                     |                   |             |              |                  |
| At 1 April 2024                 | 8,822.00            | 6,093.00          |             |              | 14,915.00        |
| Additions                       | 4,711.00            | 3,055.00          |             |              | 7,766.00         |
| Deductions/Adjustments          |                     |                   |             |              | 0.00             |
| At 1 April 2025                 | 13,533.00           | 9,148.00          | 0.00        | 0.00         | 22,681.00        |
| Additions                       | 4,240.00            | 4,427.00          | 0.00        | 0.00         | 8,667.00         |
| Deductions/Adjustments          |                     |                   |             |              | 0.00             |
| <b>At 31 March 2025</b>         | <b>13,533.00</b>    | <b>9,148.00</b>   | <b>0.00</b> | <b>0.00</b>  | <b>22,681.00</b> |
| <b>At 31 March 2026</b>         | <b>17,773.00</b>    | <b>13,575.00</b>  | <b>0.00</b> | <b>0.00</b>  | <b>31,348.00</b> |
| <b>Net Block</b>                |                     |                   |             |              |                  |
| <b>At 31 March 2025</b>         | <b>42,401.00</b>    | <b>17,313.00</b>  | <b>0.00</b> | <b>0.00</b>  | <b>59,714.00</b> |
| <b>At 31 March 2026</b>         | <b>38,161.00</b>    | <b>25,086.00</b>  | <b>0.00</b> | <b>0.00</b>  | <b>63,247.00</b> |

