Dy.No. 174/PPEMS
17.07

S.NO:-1(R)

# NAGA PEOPLE'S FRONT

CENTRAL HEADQUARTERS, KOHIMA-79001, NAGALAND

**No. NPF-5/ECI/2024-2028/84** **Dated Kohima, the 7th July, 2025**

To

The Principal Secretary,
Election Commission of India,
Nirvachan Sadan, Ashoka Road,
New Delhi – 110 001

Sub: **SUBMISSION OF ANNUAL AUDITED REPORT FOR THE FINANCIAL YEAR ENDED 2024-2025.**

Sir,

I have the honour to submit herewith the Annual Audited Report statements of the party for the financial year ended 2024-2025 duly certified by Chartered Accountant, along with Form 24A to claim exemption under the Income Tax Act 1961.

Kindly acknowledge the same.

**Enclosed:**

1. Auditor's Report
2. Balance Sheet
3. Statement of Income & Expenditure
4. Cash Flow Statement
5. Notes on Accounts Forming
6. Fix Assets Schedule 'A'
7. Details of Contribution
8. Form 24A
9. Schedule - I

भारत निर्वाचन आयोग/Election Commission of India
प्राप्त एवं निर्गम अनुभाग
R & I Section
16 JUL 2025
387291
कम्प्यूटर डायरी सं.
COMPUTER Dy. No.
नई दिल्ली/New Delhi

Copy to: The under secretary
Yc Annual Audited Report,
Election commission of India,
Nirvachan Sadan, Ashoka Road
New Delhi - 110001

*Yours Sincerely,*

**(APONG PONGNER)**
President
Naga People's Front.

P.R. HILL, NEAR HOTEL JAPFÜ, ABOVE STATE ACADEMY HALL, KOHIMA-797001, NAGALAND
POST BOX NO. 565, TEL. NO. 0370-2242320, FAX NO. 0370-2242320. e-mail: npf.office@rediffmail.com

GEETA & COMPANY
*Chartered Accountants*

INDIA

*Regd. Office: C-579, GALI NO 10*
*MAJLIS PARK, ADARSH NAGAR*
DELHI, INDIA, 110001

## *AUDITOR'S REPORT*

We have audited the accompanying financial statements of NAGA PROPLE'S FRONT, CENTRAL OFFICE, KOHIMA, NAGALAND which comprise the Balance Sheet as at March 31, 2025 and the Income & Expenditure Account for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management is responsible for the preparation of these financial statements in accordance with law prevalent in India. 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, whether due to fraud or error.

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. 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 from material misstatement.

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 financial control relevant to the firm's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the 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.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of NAGA PROPLE'S FRONT for the year ended 31.03.2025 are prepared , an all respects, in accordance with prevalent law of India.

For and on behalf of
**Geeta & Company**
Chartered Accountants
Firm Registration No. - 030750N

Geeta

CA Geeta Narang
(Proprietor)
Membership NO.- 536343
UDIN:25536343BMGIDK9740
Date: 30.06.2025

CA GEETA NARANG
FRN.030750N
MRN.536343
CHARTERED ACCOUNTANTS

*President*
Naga People's Front
Central Hqs.

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# The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

ICAI UDIN

## Unique Document Identification Number(UDIN) for Practicing Chartered Accountants



### DOCUMENT DETAILS

| | |
|---|---|
| Verification Date/Time: | 04-07-2025 09:18:37 |
| UDIN Generation Date/Time: | 30-06-2025 \| 11:57:59 |

This UDIN can't be revoked any more.

| | |
|---|---|
| Unique Document Identification Number (UDIN): | 25536343BMGIDK9740 |
| Member Details: | GEETA NARANG (536343) |
| Firm Details: | 030750N |
| Document Type: | Certificates |
| Type of Certificate: | Others |
| Date of signing of Document: | 30-06-2025 |
| Figures/Particulars: | 1. Revenue from Operations: 4,84,500.00<br>2. Source of funds: 1,42,23,909.22<br>3. FOR THE YEAR ENDED 31.03.2025: NA |
| Document Description: | OTHER CERTIFICATE -NAGA PROPLE'S FRONT CENTRAL OFFICE KOHIMA-797001, NAGALAND |
| Status: | Active |

President
Naga People's Front
Central Hqs.

# NAGA PROPLE'S FRONT
## CENTRAL OFFICE
## KOHIMA-797001, NAGALAND

## BALANCE SHEET AS AT 31st March, 2025

Amount in Rupee

| PARTICULARS | NOTE | 31st March, 2025 | 31st March, 2024 |
|---|---|---|---|
| **A LIABILITIES** | | | |
| **Source of funds** | | | |
| a) Reserves | 2 | 1,42,03,909.22 | 1,49,75,284.05 |
| b) Current Liabilities & Provisions | 3 | 20,000.00 | 20,000.00 |
| | | 1,42,23,909.22 | 1,49,95,284.05 |
| **TOTAL** | | **1,42,23,909.22** | **1,49,95,284.05** |
| **B ASSETS** | | | |
| **Application of Fund** | | | |
| a) **Fixed Assets** | 4 | | |
| Tangible assets | | 1,40,93,514.00 | 1,48,88,203.00 |
| | | 1,40,93,514.00 | 1,48,88,203.00 |
| **Current assets** | | | |
| Cash and cash equivalents | 5 | 1,30,395.22 | 1,07,081.05 |
| | | 1,30,395.22 | 1,07,081.05 |
| **TOTAL** | | **1,42,23,909.22** | **1,49,95,284.05** |
| Significant Accounting Policies & audit observations | 1 | | |

The Notes referred to above, form an integral part of the Balance Sheet

As per our Audit Report.

For and on behalf of
**Geeta & Company**
Chartered Accountants
Firm Registration No. - 030750N

Geeta

CA Geeta Narang
(Proprietor)
Membership NO.- 536343
UDIN:25536343BMGIDK9740
Date: 30.06.2025

CA GEETA NARANG
FRN.030750N
MRN.536343
CHARTERED ACCOUNTANTS

President
Naga People's Front
Central Hqs.

TREASURER
Naga People's Front

**NAGA PROPLE'S FRONT**
CENTRAL OFFICE
KOHIMA-797001, NAGALAND

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2025**

Amount in Rupee

| PARTICULARS | NOTE | 31st March 2025 | 31st March 2024 |
|---|---|---|---|
| A **REVENUE** | | | |
| ~ Members contribution & Subscription | 6 | 4,84,500.00 | 4,80,000.00 |
| **TOTAL** | | 4,84,500.00 | 4,80,000.00 |
| B **EXPENSES** | | | |
| ~ Administrative and General Expenses | 7 | 12,55,874.83 | 12,76,923.00 |
| **TOTAL** | | 12,55,874.83 | 12,76,923.00 |
| C **Balance being deficit of income over expenditure transfer to reserves** | | (7,71,374.83) | (7,96,923.00) |
| Significant Accounting Policies & Other Notes to Accounts | 1 | | |

Notes referred to above are an integral part of the financial statements

As per our Audit Report.

For and on behalf of
**Geeta & Company**
Chartered Accountants
Firm Registration No. - 030750N

CA Geeta Narang
(Proprietor)
Membership NO.- 536343
UDIN:25536343BMGIDK9740
Date: 30.06.2025

CA GEETA NARANG
FRN.030750N
MRN.536343
CHARTERED ACCOUNTANTS

President
Naga People's Front
Central Hqs.

TREASURER
Naga People's Front

**NAGA PROPLE'S FRONT**
**CENTRAL OFFICE**
**KOHIMA-797001, NAGALAND**

Amount in Rupee

**CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31-03-2025**

| A | PARTICULARS | Current year | Previous Year |
|---|---|---|---|
| 1 | **CASH FLOW FROM OPERATING ACTIVITIES** | | |
| | **Receipts:** | | |
| | Members Contribution & Subscription | 4,84,500.00 | 4,80,000.00 |
| | Total Receipts | 4,84,500.00 | 4,80,000.00 |
| | **Payments:** | | |
| | Salaries | 2,64,000.00 | 2,50,000.00 |
| | Travelling & Convenyance | 28,450.00 | 25,480.00 |
| | Eletricity Bill & Expenses | 47,200.00 | 45,780.00 |
| | Fuel for Generator | 11,500.00 | 10,450.00 |
| | Office meeting expenses | 18,520.00 | 15,420.00 |
| | Bank Charges | 887.83 | - |
| | Misc. Exp | 9,540.00 | 8,570.00 |
| | Newspaper & Periodicals | 3,800.00 | 4,200.00 |
| | Office Stationaries & Consumables | 9,000.00 | 8,500.00 |
| | Printing Expenses (General Election Expenses 2023) | - | - |
| | Refreshment Expenses | 15,328.00 | 14,250.00 |
| | Repair & Maintenance | 3,420.00 | 3,420.00 |
| | Telephone & Internet Expenses | 14,540.00 | 11,450.00 |
| | Water Supply Expenses | 15,000.00 | 14,800.00 |
| | Audit Fee | 20,000.00 | 40,000.00 |
| | | - | |
| | Total Payments | 4,61,185.83 | 4,52,320.00 |
| 1 | Net Cash flow from Operating Activities | 23,314.17 | 27,680.00 |
| 2 | **Net cash flow from Investing Activities** | - | - |
| 3 | **Net cash flow from Financial Activities** | - | - |

| NET CASH INFLOW/OUTFLOW (1+2+3) | | |
|---|---|---|
| **Net (decrease/ increase in cash and cash equivalents** | **23,314.17** | **27,680.00** |
| **Add: Cash and cash equivalents at the beginning of the period** | **1,07,081.05** | **79,401.05** |
| **Cash and cash equivalents at the end of the period** | **1,30,395.22** | **1,07,081.05** |

CA GEETA NARANG
FRN.030760N
MRN.536343
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Central Hqs.

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Naga People's Front

**NAGA PROPLE'S FRONT**
**CENTRAL OFFICE**
**KOHIMA-797001, NAGALAND**

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**NOTES ON ACCOUNTS FORMING PART OF FINANCIAL STATEMENT**

| Note No. | PARTICULARS | | Figures as at the end of the Current reporting Period Amount in INR | Figures as at the end of the previous reporting Period Amount in INR |
|---|---|---|---|---|
| 2 | Reserves opening balance | | 1,49,75,284.05 | 1,57,72,207.05 |
| | Less: Current year deficit as per Income & Expenditure | | 7,71,374.83 | 7,96,923.00 |
| | | **Total** | 1,42,03,909.22 | 1,49,75,284.05 |
| 3 | **Current Liabilities** | | 20,000.00 | 20,000.00 |
| | | **Total** | 20,000.00 | 20,000.00 |
| 4 | **Fixed Assests** (As per Schedule A) | | 1,40,93,514.00 | 1,48,88,203.00 |
| | | **Total** | 1,40,93,514.00 | 1,48,88,203.00 |
| 5 | **Current Assets** | | | |
| | a) Cash in Hand | | 80,836.80 | 57,929.80 |
| | b) Cash at Bank of Baroda A/c 10180200000143 | | 49,558.42 | 49,151.25 |
| | | **Total** | 1,30,395.22 | 1,07,081.05 |
| 6 | Members contribution & Subscription | | 4,84,500.00 | 4,80,000.00 |
| | | **Total** | 4,84,500.00 | 4,80,000.00 |
| 7 | **Administrative and General Expenses** | | | |
| | Salaries | | 2,64,000.00 | 2,50,000.00 |
| | Travelling & Convenyance | | 28,450.00 | 25,480.00 |
| | Eletricity Bill & Expenses | | 47,200.00 | 45,780.00 |
| | Fuel for Generator | | 11,500.00 | 10,450.00 |
| | Office meeting expenses | | 18,520.00 | 15,420.00 |
| | Bank Charges | | 887.83 | - |
| | Misc. Exp | | 9,540.00 | 8,570.00 |
| | Newspaper & Periodicals | | 3,800.00 | 4,200.00 |
| | Office Stationaries & Consumables | | 9,000.00 | 8,500.00 |
| | Printing Expenses | | - | - |
| | Refreshment Expenses | | 15,328.00 | 14,250.00 |
| | Repair & Maintenance | | 3,420.00 | 3,420.00 |
| | Telephone & Internet Expenses | | 14,540.00 | 11,450.00 |
| | Water Supply Expenses | | 15,000.00 | 14,800.00 |
| | Audit Fee | | 20,000.00 | 20,000.00 |
| | Depreciation | | 7,94,689.00 | 8,44,603.00 |
| | | **Total** | 12,55,874.83 | 12,76,923.00 |

CA GEETA NARANG
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MRN.536343
CHARTERED ACCOUNTANTS

President
Naga People's Front
Central Hqs.

TREASURER
Naga People's Front

# NAGA PEOPLE'S FRONT

CENTRAL OFFICE, KOHIMA - 797001

NAGALAND

## SCHEDULE 'A' OF FIXED ASSETS AS AT 31-3-2025

| PARTICULARS | RATE OF DEP.(%) | WDV AS ON 01/04/2024 | ADDITION | DEDUCTION | TOTAL AS ON 31/03/2025 | DEPRECIATION FOR THE YEAR | WDV AS ON 31.03.2025 |
|---|---|---|---|---|---|---|---|
| Furniture & Fixtures | 10% | 536410.00 | 0.00 | 0.00 | 536410.00 | 53641.00 | 482769.00 |
| Computer with Peripherals | 60% | 844.00 | 0.00 | 0.00 | 844.00 | 506.00 | 338.00 |
| Kitchen Utensils | 15% | 1847.00 | 0.00 | 0.00 | 1847.00 | 277.00 | 1570.00 |
| Land & Building | 5% | 14113306.00 | 0.00 | 0.00 | 14113306.00 | 705665.00 | 13407641.00 |
| Generator | 15% | 163494.00 | 0.00 | 0.00 | 163494.00 | 24524.00 | 138970.00 |
| Photocopier with Stablizer | 15% | 17568.00 | 0.00 | 0.00 | 17568.00 | 2635.00 | 14933.00 |
| Electrical Installation(Transformer etc) | 15% | 6307.00 | 0.00 | 0.00 | 6307.00 | 946.00 | 5361.00 |
| Misc. Fixed Assets | 10% | 15389.00 | 0.00 | 0.00 | 15389.00 | 1539.00 | 13850.00 |
| Sony TV & accessories | 15% | 33038.00 | 0.00 | 0.00 | 33038.00 | 4956.00 | 28082.00 |
| **Total** | | **14888203.00** | **0.00** | | **14888203.00** | **794689.00** | **14093514.00** |

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**NAGA PROPLE'S FRONT**
**CENTRAL OFFICE**
**KOHIMA-797001, NAGALAND**

Assessment Year – 2025-26
Financial Year – 2024-25

**SCHEDULE -I**

***STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS***

1. **ACCOUNTING POLICIES:**
   The financial statements are prepared on accrual basis except otherwise stated, in accordance with the Generally accepted accounting principles.

2. **REVENUE RECOGNITION:**
   Income & Expenditure are recognized on accrual basis.

3. **FIXED ASSETS:**
   Fixed assets are stated at their depreciated value.

4. **INVESTMENT:**
   NIL
5. **CONTINGENT LIABITLITIES:**
   No provision has been made for contingent liability made.

6. **SUNDRY DEBTORS/CREDITORS**:
   Sundry debtors or creditors as per the information provided.

For and on behalf of
**Geeta & Company**
Chartered Accountants
Firm Registration No. - 030750N

CA GEETA NARANG
FRN.030750N
MRN.536343
CHARTERED ACCOUNTANTS

CA Geeta Narang
(Proprietor)
Membership NO.- 536343
UDIN:25536343BMGIDK9740
Date: 30.06.2025

President
Naga People's Front
Central Hqs.

TREASURER
Naga People's Front