



# KERALA CONGRESS (B)



## STATE COMMITTEE

S.S. KOVIL ROAD, THAMPANOR, THIRUVANTHAPURAM -695 001  
PHONE : 0471 -2330516

**R. BALAKRISHNA PILLAI**  
FOUNDER

**K.B. GANESH KUMAR** MLA  
CHAIRMAN

Ref.No

Date.....

To

The Chief Election Commissioner,  
Election Commission of India,  
New Delhi.

Sir,

Sub : Submission of Annual Audited Financials

We hereby Submit the Annual Audited Financial Statements for  
the financial year 2022-23 and 2023-24.

Yours Sincerely,

**K.S. Balagopal**  
Treasurer

Thiruvananthapuram  
28/4/2025



## **AUDITOR'S REPORT**

### **TO THE MEMBERS OF KERALA CONGRESS (B) FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

We have audited the attached financial statements for the period from 01-04-2022 TO 31-03-2023 of KERALA CONGRESS (B).

These financial statements are the responsibility of the management. Our responsibility is to express an opinion to these financial statements based on our Audit. We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurances about whether the financial statements are free of material misstatement. And audit includes examining on the test basis evidence supporting the amounts and disclosure of the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to the comments annexed hereto to this report, we report that

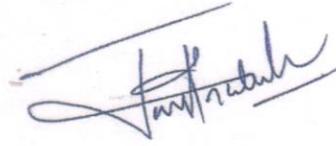
1. We have obtained all the necessary information and explanation, which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. The Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of account.
3. In our opinion, and to the best of our information and according to the explanation given to us, said accounts together with the schedules and annexure attached, give a true and fair view :



(a). In the case of balance sheet of the state affairs of the scheme as at 31-03-2023 and

(b). In the case of Income and Expenditure a/c of the excess of Expenditure over for the Income period from 01-04-2022 TO 31-03-2023.

For Ranjit Karthikeyan Associates LLP  
Chartered Accountants  
Firm Registration No: 006705S/S000104



CA Jayaprakash D, B.Com, FCA  
Partner (Membership no: 533736)  
UDIN: 4533736BKABJO9353

Trivandrum  
29/12/2023



**Kerala Congress (B)**  
P.T. Chacko Smaraka Mandiram,  
S.S Kovil Road, Thampanoor, Thiruvananthapuram-695001

**Balance Sheet as on 31st March 2023**

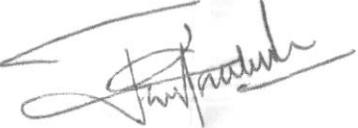
<b>Liabilities</b>	<b>Amount</b>	<b>Assets</b>	<b>Amount</b>
Capital Fund	1,65,38,966.80	<b>Fixed Assets</b>	
Less: Excess of Expenditure over Income	<u>2,25,621.18</u>	Land and Building	24,50,196.00
	1,63,13,345.62	Furniture and Fixtures	1,86,300.00
		Vehicle	<u>8,04,750.00</u>
			34,41,246.00
		<b>Current Assets</b>	
		Fixed Deposits	1,11,68,171.00
		TDS Receivable	34,935.00
		Cash at Bank	<u>16,68,993.62</u>
			1,28,72,099.62
<b>Total</b>	<b>1,63,13,345.62</b>	<b>Total</b>	<b>1,63,13,345.62</b>

For Kerala Congress (B)

For Ranjit Karthikeyan Associates LLP  
Chartered Accountants  
Firm Registration No: 006705S/S000104

  
K G Premjith  
General Secretary

  
K S Balagopal  
Treasurer

  
CA. Jayaprakash.D, B.Com, FCA  
Partner (Membership Number:- 533736)  
UDIN:24533736BKABJO9353

Place: Trivandrum  
Date :29-12-2023



**Kerala Congress (B)**

P.T. Chacko Smaraka Mandiram,  
S.S Kovil Road, Thampanoor, Thiruvananthapuram-695001

**Income and Expenditure Account for the period 01-04-2022 to 31-03-2023**

<b>Expenditure</b>	<b>Amount</b>	<b>Income</b>	<b>Amount</b>
To Salary	29,000.00	By Interest on FD	1,95,255.00
To Office Expense	23,622.00	By Party Fund contribution	5,000.00
To Auditors Fee	15,000.00		
To Bank Charges	60.18		
To Depreciation	3,58,194.00		
		Excess of Expenditure over Income	2,25,621.18
<b>Total</b>	<b>4,25,876.18</b>	<b>Total</b>	<b>4,25,876.18</b>

For Kerala Congress (B)



K G Premjith  
General Secretary



K S Balagopal  
Treasurer

For Ranjit Karthikeyan Associates LLP

Chartered Accountants

Firm Registration No : 006705S/S000104



CA. Jayaprakash.D, B.Com, FCA

Partner (Mem.No: 533736)

UDIN:24533736BKABJO9353

Place: Trivandrum

Date : 29-12-2023



**Kerala Congress (B)**  
P.T. Chacko Smaraka Mandiram,  
S.S Kovil Road, Thampanoor, Thiruvananthapuram-695001

**Receipts and Payments Account for the period 01-04-2022 to 31-03-2023**

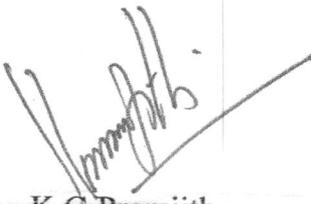
Receipts	Amount	Payments	Amount
<b>Opening Balance</b>		<b>Fixed Asset</b>	
Cash at Bank	24,11,355.80	Vehicle	8,70,000.00
<b>Current Asset</b>		<b>Current Asset</b>	
Deposit	27,00,000.00	Deposit	27,00,000.00
		Tds Receivable	4,935.00
<b>Indirect Incomes</b>		<b>Indirect Expenses</b>	
Interest on FD	1,95,255.00	Salary	29,000.00
Party Fund contribution	5,000.00	Office expense	23,622.00
		Audit Fee	15,000.00
		Bank Charge	60.18
		<b>Closing Balance</b>	
		Cash at Bank	16,68,993.62
<b>Total</b>	<b>53,11,610.80</b>	<b>Total</b>	<b>53,11,610.80</b>

For Kerala Congress (B)

For Ranjit Karthikeyan Associates LLP

Chartered Accountants

Firm Registration No : 006705S/S000104

  
K G Premjith  
General Secretary

  
K S Balagopal  
Treasurer

  
CA. Jayaprakash.D, B.Com, FCA  
Partner (Mem.No: 533736)  
UDIN:24533736BKABJO9353

Place: Trivandrum

Date : 29-12-2023



**Kerala Congress (B)**  
P.T. Chacko Smaraka Mandiram,  
S.S Kovil Road, Thampanoor, Thiruvananthapuram-695001

SI No.	Particulars	WDV as on 01.04.2022	Addition		Deletion	TOTAL	Depreciation		WDV as on 31.03.2023
			More than 180 days	Less than 180 days			Rate	Amount	
1	Land and Building	27,22,440.00				27,22,440.00	10%	2,72,244.00	24,50,196.00
2	Furniture and Fixtures	2,07,000.00				2,07,000.00	10%	20,700.00	1,86,300.00
3	Vehicle			8,70,000.00		8,70,000.00	15%	65,250.00	8,04,750.00
		<b>29,29,440.00</b>	-	<b>8,70,000.00</b>	-	<b>37,99,440.00</b>		<b>3,58,194.00</b>	<b>34,41,246.00</b>



## AUDITOR'S REPORT

### TO THE MEMBERS OF KERALA CONGRESS (B) FOR THE PERIOD FROM 01-04-2023 TO 31-03-2024

We have audited the attached financial statements for the period from 01-04-2023 TO 31-03-2024 of KERALA CONGRESS (B).

These financial statements are the responsibility of the management. Our responsibility is to express an opinion to these financial statements based on our Audit. We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurances about whether the financial statements are free of material misstatement. And audit includes examining on the test basis evidence supporting the amounts and disclosure of the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to the comments annexed hereto to this report, we report that

1. We have obtained all the necessary information and explanation, which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. The Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of account.

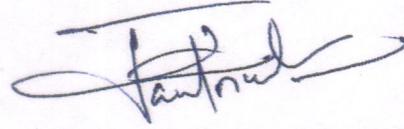


3. In our opinion, and to the best of our information and according to the explanation given to us, said accounts together with the schedules and annexure attached, give a true and fair view :

(a). In the case of balance sheet of the state affairs of the scheme as at 31-03-2024 and

(b). In the case of Income and Expenditure a/c of the excess of Income over Expenditure for the period from 01-04-2023 TO 31-03-2024.

For Ranjit Karthikeyan Associates LLP  
Chartered Accountants  
Firm Registration No: 006705S/S000104



CA Jayaprakash D, B.Com, FCA  
Partner (Membership no: 533736)  
UDIN: 25533736BMHBLP8011

Place: Trivandrum  
Date : 30-12-2024

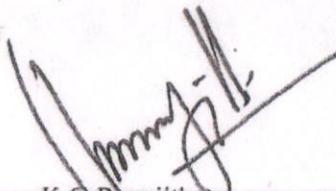


**Kerala Congress (B)**  
P.T. Chacko Smaraka Mandiram,  
S.S Kovil Road, Thampanoor, Thiruvananthapuram-695001

**Balance Sheet as on 31<sup>st</sup> March 2024**

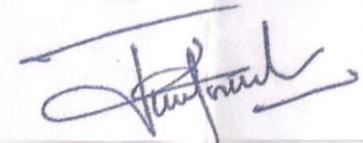
Liabilities		Amount	Assets		Amount
<b>Capital Account</b>			<b>Fixed Asset</b>		
Capital Fund	1,67,26,845.62		Furniture and Fixtures	1,67,670.00	
Add: Excess of Income over Expenditure	<u>4,26,261.23</u>	1,71,53,106.85	Land and Building	22,05,176.40	
			LED Display Board	4,33,575.00	
			Vehicle	<u>6,84,037.50</u>	34,90,458.90
<b>Current Liability</b>			<b>Current Assets</b>		
Audit fee payable	18,000.00		Fixed Deposit	1,11,68,171.00	
State Management Fund	11,11,902.00		Interest Receivable	6,01,613.00	
Other Corpus Fund	<u>2,45,000.00</u>	13,74,902.00	TDS Receivable	<u>79,523.00</u>	1,18,49,307.00
			<b>Bank Accounts</b>		
			Karur Vysya Bank 614	16,63,436.26	
			Karur Vysya Bank 292	<u>15,24,806.69</u>	31,88,242.95
<b>Total</b>		<b>1,85,28,008.85</b>	<b>Total</b>		<b>1,85,28,008.85</b>

For Kerala Congress (B)

  
K G Premjith  
General Secretary

  
K S Balagopal  
Treasurer

For Ranjit Karthikeyan Associates LLP  
Chartered Accountants  
Firm Registration No: 006705S/S000104

  
CA Jayaprakash D, B.Com, FCA  
Partner (Membership Number:- 533736)  
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Place: Trivandrum  
Date : 30-12-2024



**Kerala Congress (B)**  
P.T. Chacko Smaraka Mandiram,  
S.S Kovil Road, Thampanoor, Thiruvananthapuram-695001

**Income and Expenditure Account for the period 01-04-2023 to 31-03-2024**

<b>Expenditure</b>	<b>Amount</b>	<b>Income</b>	<b>Amount</b>
Repair and Maintenance	1,39,790.00	Donation Received	2,74,000.00
Travel Expenses	27,529.00	Interest received	8,57,249.00
Tax Expenses	27,835.00		
Bank Charge	892.67		
Audit fee	18,000.00		
Depreciation	4,39,787.10		
Office expenses	51,154.00		
Excess of Income over Expenditure	4,26,261.23		
<b>Total</b>	<b>11,31,249.00</b>	<b>Total</b>	<b>11,31,249.00</b>

For Kerala Congress (B)

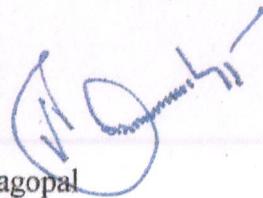


K G Premjith  
General Secretary

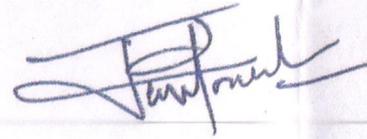
For Ranjit Karthikeyan Associates LLP

Chartered Accountants

Firm Registration No : 006705S/S000104



K S Balagopal  
Treasurer



CA Jayaprakash D, B.Com, FCA  
Partner (Mem.No: 533736)  
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Place: Trivandrum

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**Kerala Congress (B)**  
P.T. Chacko Smaraka Mandiram,  
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**Receipts and Payments Account for the period 01-04-2023 to 31-03-2024**

Receipts	Amount	Payments	Amount
<b>Opening Balance</b>		<b>Fixed Asset</b>	
Cash at Bank	16,68,993.62	LED Display Board	4,89,000.00
		<b>Current Asset</b>	
<b>Capital Account</b>		TDS Receivable	17,479.00
Capital Fund	4,13,500.00	<b>Indirect Expenses</b>	
<b>Current Asset</b>		Office Expenses	51,154.00
TDS Receivable	7,100.00	Repair and Maintenance	1,39,790.00
<b>Current Liability</b>		Travel Expenses	27,529.00
State Management Fund	11,11,902.00	Bank Charge	892.67
Other Corpus Fund	2,45,000.00		
<b>Direct Income</b>		<b>Closing Balance</b>	
Donation Received	2,74,000.00	Bank Accounts	31,88,242.95
<b>Indirect Incomes</b>			
Interest Received	1,93,592.00		
<b>Total</b>	<b>39,14,087.62</b>	<b>Total</b>	<b>39,14,087.62</b>

For Kerala Congress (B)

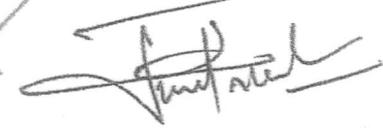


K G Premjith  
General Secretary



K S Balagopal  
Treasurer

For Ranjit Karthikeyan Associates LLP  
Chartered Accountants  
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CA Jayaprakash D, B.Com, FCA  
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**Kerala Congress (B)**  
P.T. Chacko Smaraka Mandiram,  
S.S Kovil Road, Thampanoor, Thiruvananthapuram-695001

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			More than 180 days	Less than 180 days			Rate	Amount	
1	Land and Building	24,50,196.00				24,50,196.00	10%	2,45,019.60	22,05,176.40
2	Furniture and Fixture	1,86,300.00				1,86,300.00	10%	18,630.00	1,67,670.00
3	Vehicle	8,04,750.00				8,04,750.00	15%	1,20,712.50	6,84,037.50
4	LED Display Board		2,50,000.00	2,39,000.00		4,89,000.00	15%	55,425.00	4,33,575.00
		<b>34,41,246.00</b>	<b>2,50,000.00</b>	<b>2,39,000.00</b>	-	<b>39,30,246.00</b>		<b>4,39,787.10</b>	<b>34,90,458.90</b>

