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22/01/2024

Reg NO - 493/Etee.
22/01/2024

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Samruddha Odisha

Plot No- 152, BDA Duplex,(Near pragyan Vihar Park), Po- Baramunda, Bhubaneswar, Pin- 751003
Email ID- samruddhaodisha22@gmail.com, Phone- 7978460372, 9437630124

To
The Chief Electoral Officer
Odisha
Bhubaneswar.

Date- 19/01/2024

Sir,

I am submitting herewith the copies of Audited Account Reports of "Samruddha Odisha" Party for the financial years 2020-21, 2021-22 and 2022-23.

Thanking you

Your's Faithfully

Nirakar Beura
(Nirakar Beura)
General Secretary
Samruddha Odisha
Mob- 94376 30124

Nirakar Beura
19/01/2024
General Secretary
Samruddha Odisha





2022-23

INDEPENDENT AUDITOR'S REPORT
TO THE Members OF SAMRUDDHA ODISHA
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Samruddha Odisha ("the Party"), which comprise the balance sheet as at 31st March 2023, and the statement of Income and Expenditure for the year then ended, and notes to the financial statements., including a summary of significant accounting policies.

It is the policy of the party to prepare its financial statements. In our opinion, the accompanying financial statements prepared give a true and fair view of the financial position of the Party as on March 31,2023 and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Party in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Our opinion on financial statements, and our report on other legal regulatory requirement below is not modified in respect of the above matters with respect to our reliance on the work done .

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Party management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance, of the Party in accordance with the accounting principles generally accepted in India. This responsibility also includes design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

Nirakar Das
General Secretary
Samruddha Odisha





In preparing the financial statements, management is responsible for assessing the Party's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Party or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Party's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal and Regulatory Requirements

We report that:-

- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- In our opinion, proper books of account as required by law have been kept by the Party so far as it appears from our examination of those books
- The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- In our opinion, the aforesaid financial statements comply with the Accounting Standards by the Institute of Chartered Accountants of India.

For GNS & Associates
Chartered Accountants
Firm Registration No: 318171E



(CA Gokul Chandra Das)
Partner
Membership No: 086157

Place: Bhubaneswar
Date: 27/10/2023
UDIN: 23086157BGXQYT2671

Mirakar Reung
General Secretary
Samruddha Odisha



SAMRUDDHA ODISHA

BHUBANESWAR

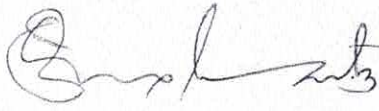
BALANCE SHEET AS ON 31ST MARCH 2023

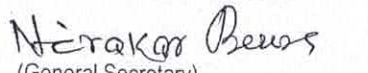
LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
<u>CAPITAL</u>		<u>Fixed Assets</u>	
<u>General Fund</u>		Public Address System	51,812.00
Opening Balance	(5,975,643.00)	Furniture	53,145.00
Less :Excess of Expenditure over Income	<u>6,035,372.00</u>	Security Deposit	48,000.00
Membership Fund	120,830.00	<u>Cash & Bank Balance</u>	
		Cash in Hand	9,996.00
		Cash at Bank	<u>17,606.00</u>
	<u>180,559.00</u>		<u>180,559.00</u>

ACCOUNTING POLICIES AND NOTES TO ACCOUNT ANNEXURE-1

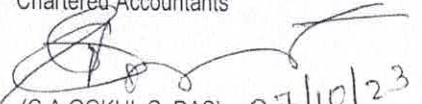
For Samruddha Odisha

As per our report of even date.

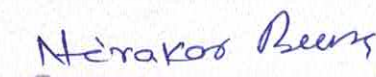

(President)
President
Samruddha Odisha
PLACE: BHUBANESWAR
DATE :


(General Secretary)
General Secretary
Samruddha Odisha

For GNS & Associates
Chartered Accountants


(C.A GOKUL C. DAS) 27/10/23
Partner
Membership No-086157




General Secretary
Samruddha Odisha



SAMRUDDHA ODISHA

BHUBANESWAR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE	AMOUNT(Rs)	INCOME	AMOUNT(Rs)
Programme Expenses	713,745.00	Donation & Contribution	3,036,363.00
Publicity Material	810,080.00	Liability W/off	6,914,736.00
Advertisement	199,680.00		
Debtors W/off	705,000.00		
Electricity & Water Charges	3,300.00		
Honorarium	113,100.00		
Newspaper Expenses	3,640.00		
Office maintenance	69,265.00		
Office Rent	240,000.00		
Printing & Stationery	89,000.00		
Party Organisational Expenses	950,000.00		
Bank Charges	1,239.00		
Depreciation on Public Address System	9,143.00		
Depreciation on Furniture	5,905.00		
Repair & maintenance	2,630.00		
Excess of Income over Expenditure	6,035,372.00		
	<u>9,951,099.00</u>		<u>9,951,099.00</u>

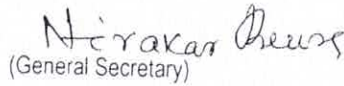
ACCOUNTING POLICIES AND NOTES TO ACCOUNT ANNEXURE-1

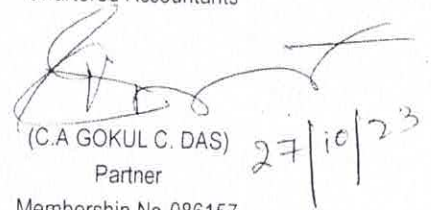
As per our report of even date.

For Samruddha Odisha

For GNS & Associates
Chartered Accountants




(General Secretary)

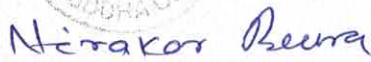

(C.A GOKUL C. DAS)
Partner

Samruddha Odisha
PLACE: BHUBANESWAR
DATE:

General Secretary
Samruddha Odisha

Membership No-086157




General Secretary
Samruddha Odisha




SAMRUDDHA ODISHA
BHUBANESWAR

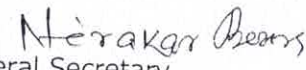
ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ANNEXED TO BALANCE SHEET AS ON 31ST MARCH 2023 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON THAT DATE.

01. The financial statement has been prepared in accordance with the mercantile system of accounting and all expenditure and income to the extent considered payable and receivable have been accounted for on accrual basis.
02. The fixed assets are carried at cost of acquisition less depreciation. Depreciation is provided on written down value method.
03. Donation received for particular purpose other than revenue expenses is credited to Income and Expenditure Accounts at the time of receipt. However, membership fees are credited to Corpus fund.
04. Payments made to district offices are treated as expenses at the time of transfer.


For Samruddha Odisha

As per our report of even date



President
Samruddha Odisha
Place: Bhubaneswar
Date :


General Secretary
General Secretary
Samruddha Odisha

For GNS & Associates
Chartered Accountants


(Gokul Ch. Das)
Partner
M.No-086157
27/10/23




General Secretary
Samruddha Odisha

