

CHIEF ELECTORAL OFFICER, ODISHA

Home (Elections) Department

EC-CON-COE-0106-2025

7761

/Elec. BBSR, dated

14th November, 2025

From

Sri Premananda Jena
Assistant Chief Electoral Officer-cum-
Under Secretary to Government

To

The Nodal Officer, IT,
Home (Elections) Department.

Sub: Uploading of Annual Audited Accounts with Auditor's Report and Contribution Report for F.Y. 2024-25 on the website of the CEO, Odisha - Regarding.

Sir,

In inviting a reference to the subject cited above, I am directed to forward herewith a copy of Annual Audited Accounts with Auditor's Report and Contribution Report of Odisha Loka Dala (RUPP) for F.Y. 2024-25 as submitted by the Party for information and necessary action.

It is requested that above reports be uploaded on the website of the CEO, Odisha under the heading "Reports and Accounts statements of State level Political parties", with links from "current news."

Encl.- Annual Audited Accounts with Auditor's Report and Contribution Report for F.Y. 2024-25.

Yours faithfully,

Jena
14-11-2025

ACEO -cum-Under Secretary to Govt.

Memo No. 7762 /Elec. dt. 14.11.2025

Copy forwarded to OSD to the Chief Electoral Officer, Odisha for kind information of the Chief Electoral Officer, Odisha.

Jena
14-11-2025

ACEO -cum-Under Secretary to Govt.

Memo No. 7763 /Elec. dt. 14.11.2025

Copy forwarded to President, Odisha Loka Dala, At- Niladripur, GP/PO: Mahipur, PS: Nuagaon, Dist: Nayagarh, Odisha, Pin- 752094 for information and necessary action.

Jena
14-11-2025

ACEO -cum-Under Secretary to Govt.



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CHIEF ELECTORAL OFFICER
HOME (ELEC.) DEPARTMENT
04 NOV 2025
To, BHUBANESWAR, ODISHA

Dak-2667/EE/2025
08/11/2025
Letter No. 197/OLD/2025

By No-423/Elec
08/11/2025

The Chief Electoral Officer,
Odisha State,
Bhubaneswar.

Sub: Submission of Financial Statement for the year 2024-25.

Sir,

I'm submitting herewith the copy of Odisha Loka Dala Audited financial statement of the year 2024-25 for your kind information and necessary action.

Receipt of the letter along with enclosures may kindly be acknowledged.

Enclosures: As above

Yours faithfully,

Satish Narayan
President,
Odisha Loka Dala
03.11.2025

Apurva
08/11

Chubert

21/11/25
U.S.(EEM)

INDEPENDENT AUDITOR'S REPORT

To the Members of ODISHA LOKA DALA.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Odisha Loka Dal** ("the Entity"), which comprise the **Balance Sheet as at 31st March 2025**, the **Income and Expenditure Account** and the **Receipts and Payments Account** for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required and give a **true and fair view** in conformity with the accounting principles generally accepted in India:

- In the case of the **Balance Sheet**, of the state of affairs of the Entity as at **31st March 2025**;
- In the case of the **Income & Expenditure Account**, of the **surplus/deficit** for the year ended on that date; and
- In the case of the **Receipts & Payments Account**, of the receipts and payments during the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as applicable to entities not covered under the Act but required to follow ICAI standards. 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 Entity 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, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

The Management of the Entity is responsible for the preparation of these financial statements that give a true and fair view in accordance with the applicable accounting framework in India, and for such internal control as Management determines is necessary to enable the

preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Entity'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 Management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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.

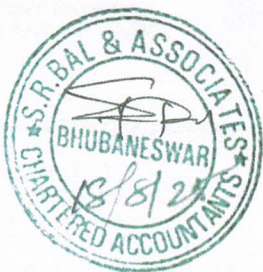
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management, as well as evaluate the overall presentation of the financial statements.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

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. Proper books of account have been kept by the Entity, so far as it appears from our examination of those books.
3. The Balance Sheet, Income & Expenditure Account, and Receipts & Payments Account dealt with by this report are in agreement with the books of account.



For S R BAL & ASSOCIATES
Chartered Accountants
FRN: 333623E



CA Saubhagya Ranjan Bal,
Proprietor
Membership Number: 320947
UDIN:

ODISHA LOKA DALA
NILADRIPUR, MAHIPUR, 752094
BALANCE SHEET AS AT 31ST MARCH' 2025

Sl. NO	PARTICULARS	Note	As at 31.03.2025 (Amount in Rs.)	As at 31.03.2024 (Amount in Rs.)
I SOURCES OF FUNDS:				
1	Capital Fund			
	Corpus Fund	2	8,411.00	-
	General Fund			
	Total Source of Fund		8,411.00	-
II APPLICATION OF FUNDS:				
A. Non-Current assets				
	Fixed Assets		-	-
B. Current Asset				
	Cash and Bank Balance	3	16,411.00	-
			16,411.00	-
C. Current Liabilities				
	Audit Fee Payble		8,000.00	-
			8,000.00	-
D. Net Current Assets (B-C)				
			8,411.00	-
	Total Application of Fund		8,411.00	-

The accompanying notes form an integral part of the Financial Statements
As per our report of even date

For S R BAL & ASSOCIATES
Chartered Accountants
Firm Regn. No-333623E



CA SAUBHAGYA RANJAN BAL

MRN:320947
Place : Bhubaneswar
Date :

For and on behalf of Odisha Loka Dala

Place: Bhubaneswar
Date:

ODISHA LOKA DALA
NILADRIPUR, MAHIPUR, 752094 NUAGAON NAYAGARH

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2025

Sl no	Particular	Note	Year Ended March 31, 2025 (Amount in Rs.)	Year Ended March 31, 2024 (Amount in Rs.)
I INCOME:				
1	Donation & Contribution	1	16,707.00	-
2	Other Income		-	-
	Total		16,707.00	-
II EXPENDITURE:				
	Bank Charges		296.00	-
	Audit Fees		8,000.00	-
	Administrative & General Exp		-	-
			8,296.00	-
III. Surplus of Income over Expenditure (A-B)			8,411.00	-
IV. Prior Period adjustment (Income / (Expense)			-	-
V. Excess of Expenditure over Income transferred to Gratuity Fund			8,411.00	-

The accompanying notes form an integral part of the Financial Statements

As per our report of even date
For For S R BAL & ASSOCIATES
Chartered Accountants
Firm Regn. No-333623E



CA SAUBHAGYA RANJAN BAL

MRN:320947
Place : Bhubaneswar
Date :

For and on behalf of Odisha Loka Dala

Place: Bhubaneswar
Date:

ODISHA LOKA DALA
NILADRIPUR, MAHIPUR, 752094 NUAGAON NAYAGARH
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2024-2025

Sl no	Particular	Year Ended March 31, 2025 (Amount in Rs.)	Year Ended March 31, 2024 (Amount in Rs.)
A.	Opening cash and bank balance	-	-
B. Receipts			
1	Donation & Contribution	16,707.00	-
2	Interest Income	-	-
7	Misc receipt	-	-
C.	Total receipts (A+B)	16,707.00	-
D. Payments			
12	Bank charges	296.00	-
13	Misc exp	-	-
14	Audit fees	-	-
E.	Total Payments	296.00	-
F.	Cash and bank balance at the end of year	16,411.00	-

<u>Cash and bank balance at the end of year includes</u>	Year Ended March 31, 2025	Year Ended March 31, 2024
Indian Bank	16,411.00	-
Total cash and cash equivalent	16,411.00	-

The accompanying notes form an integral part of the Financial Statements

As per our report of even date
For S R BAL & ASSOCIATES
Chartered Accountants
Firm Regn. No-333623E



CA SAUBHAGYA RANJAN BAL
MRN:320947
Place : Bhubaneswar
Date :

For and on behalf of Odisha Loka Dala

Place: Bhubaneswar
Date:

ODISHA LOKA DALA

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

	As at 31.03.2025	As at 31.03.2024
	(Amount in Rs.)	(Amount in Rs.)
2 General Fund		
Opening Balance as on 01.04.2024	-	-
Add : Excess of Income over Expenditure	8,411.00	-
Closing Balance as on 31.03.2025	8,411.00	-

Note:

	As at 31.03.2025	As at 31.03.2024
	(Amount in Rs.)	(Amount in Rs.)
3 Cash and Cash equivalents		
Indian Bank	16,411.00	-
	16,411.00	-

[This form should be filed with the Election Commission before the due date for furnishing a return of the Political Party's income of the concerned financial year under section 139 of the Income-tax Act, 1961 (43 of 1961) and a certificate to this effect should be attached with the Income-tax return to claim exemption under the Income-tax Act, 1961 (43 of 1961).]

- Name of Political Party: Odisha Loka Dala (ଓଡ଼ିଶା ଲୋକ ଦଳ)
- Status of the Political Party: Unrecognised
(recognised/Unrecognised)
- Address of the headquarters of the Political Party: Nitadhpur, po: Mahipur, Nayagarh, Odisha.
- Date of registration of Political Party with Election Commission: 22 Oct 2024
- Permanent Account Number (PAN) and Income-tax Ward/Circle where return of the political party is filed: AAAL00859M
- Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: 2024 - 2025

Serial number	Name and complete address of the contributing person/company	PAN (if any) and Income-Tax Ward/Circle	Amount of contribution (Rs.)	Mode of contribution *(cheque/demand draft/cash)	Remarks
<u>NIL</u>	<u>NIL</u>	<u>NIL</u>	<u>NIL</u>	<u>NIL</u>	<u>NIL</u>

*In case of payment by cheque/demand draft, indicate name of the bank and branch of the bank on which the cheque/demand draft has been drawn.

7. In case the contributor is a company, whether the conditions laid down under section 293A of the Companies Act, 1956 (1 of 1956) have been complied with (A copy of the certificate to this obtained from the company should be attached).

Verification

I, SANTOSH NARAYAN (full name in Block letters), son/daughter of MAKIB CHARAN PARIDA solemnly declare that to the best of my knowledge and belief, the information given in this Form is correct, complete and truly stated.

I further declare that I am verifying this form in my capacity as President on behalf of the Political Party above named and I am also competent to do so.

Santosh Narayan
(Signature and name of the Treasurer/Authorised person)]
03-11-2025
President
Odisha Loka Dala

Date: 04-11-2025
Place: Nitadhpur