

C-111
CHIEF ELECTORAL OFFICER, ODISHA

Home (Elections) Department

No. EC-CON-COE-0165-2024 - 3219

/Elec. Bhubaneswar, dated 26th June, 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 Contribution Report & Audited Annual Accounts with Auditor's Report of Koshal Mukti Morcha (RUPP) on the website of CEO, Odisha - Regarding.

Sir,

In inviting a reference to the subject cited above, I am directed to forward herewith Contribution Report and Audited Annual Accounts with Auditor's Report for F.Y. 2024-25 of Koshal Mukti Morcha (RUPP), submitted by the party in its letter No. KMM/002/2025 Dated. 29.04.2025 for information and necessary action.

It is requested that the above reports be uploaded separately 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.- Contribution Reports and Audited Annual Accounts with Auditor's Report of Koshal Mukti Morcha.

Yours faithfully,

Jena 26/06/2025

ACEO -cum-Under Secretary to Govt.

Memo No. 3220 /Elec. dt. 26.06.2025.

Copy forwarded to President, Koshal Mukti Morcha, Railway Station Road, Titlagarh, Bolangir, PIN-767033 for information and necessary action.

It is requested to submit financial reports like Election Expenditure Statements, Contribution Reports, Audited Annual Accounts etc. in the prescribed format to the Chief Electoral Officer, Odisha only (not to the Election Commission of India) henceforth as per the instructions of the Commission in its letter no. 76/PPEMS/Transparency/2014 dated. 14.10.2014 (copy enclosed).

Jena 26/06/2025

ACEO -cum-Under Secretary to Govt.

Memo No. 3221 /Elec. dt. 26.06.2025.

Copy forwarded to Jr. DEO, O/o. the Chief Electoral Officer, Odisha for kind information of the Chief Electoral Officer, Odisha.

Jena 26/06/2025

ACEO -cum-Under Secretary to Govt.

KOSHAL MUKTI MORCHA

(Regional Political Party)

Recognized by the Election Commission of India, New Delhi

Devendra Kumar Jain
State President

H.O. TITILAGARH - 767033
Dist. Bolangir (Odisha)
Cell : 9938349123

Ref.No. *Kmm/002/2025*Date *29/4/25*

To

The Addl. Chief Electoral Officer-cum-
Addl. Secretary to Government



Sub: Submission of Contribution Report, Audited Annual Reports and Election Expenditure Statements from Unrecognized Political Parties-reg. (2025).

5/5/2025
WE (New Delhi)
PPS-I
Sir,
We are hereby submitting the Contribution Report, Audited Annual Reports and Election Expenditure statements in the format Annexure- A, Annexure- B and Annexure-C and Form-24A respectively.

Thanking You

For, Koshal Mukti Morcha



Devendra Kumar Jain
President

Date- 29/04/2025

Place- Titilagarh

Devendra Kumar Jain
PRESIDENT
KOSHAL MUKTI MORCHA
H.Q.- TITILAGARH (ODISHA)
DIST- BOLANGIR

SURAJ K AGRAWAL & ASSOCIATES
CHARTERED ACCOUNTANTS



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IST FLOOR, DOOR NO 5
ROAD – 1, NEAR TOWER
NILACHAKRA NAGAR
TITILAGARH-767033
DIST- BOLANGIR (ODISHA)
PH- 78731-36359
Email- caagrawalsuraj@gmail.com

INDEPENDENT AUDITOR'S REPORT

To
The President & Members
Koshal Mukti Morcha
Railway Station Road, Titilagarh

Report on the Financial Statements:

We have audited the accompanying financial statement of Koshal Mukti Morcha (PAN: AACAK0619G), a political party registered U/s 29C of Representation of The People Act, 1951 (Reg No 56/50/2012/PPS-I), which comprise the Balance sheet as at March'31, 2025, Income & Expenditure account & Receipt and payment account for the year then ended.

Management's responsibility for the Financial Statements

The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the political party in accordance with the accounting standards and accounting principles generally accepted in India as applicable to the political party. This responsibility includes the design, implementation and maintenance of the internal control 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

Auditor's Responsibility

Our responsibility is to express an opinion on these Financial statements based on our audit. We conducted our audit in accordance with the standards of Auditing issued by the Institute of Chartered Accountants of India as applicable to the Political Parties. 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 the 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 auditors considers internal control relevant to the Political Parties 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.

Opinion:

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

- (a) in the case of the Balance Sheet, of the state of affairs of the Party as at March 31,2025;
- (b) in the case of the Income and Expenditure account, of the Excess of income over Expenditure; and
- (c) in the case of the Receipts and Payment Account, of the cash flows for the year ended on that date.

Date: 24/04/2025
Place: Titilagarh



For, **Suraj K Agrawal & Associates**
Chartered Accountants
FRN: 333011E



CA Agrawal

(Suraj Kumar Agrawal)
Proprietor
M No. 426700

Conduct of Elections Rules, 1961
(Statutory Rules and Order)

[FORM 24A
(See rule 85B)]

[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).]

1. Name of Political Party: Koshal Mukti Morcha
2. Status of the Political Party: Unrecognized
(recognised/unrecognised)
3. Address of the headquarters of the Political Party: Railway Station Road, Titlagarh
4. Date of registration of Political Party with Election Commission: 14/03/2013
5. Permanent Account Number (PAN) and Income-tax Ward/Circle where return of the political party is filed: AACA0619G
6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: 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>		

*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, Deviendra Ku. Jain (full name in Block letters), son/daughter of Prithvi Raj Jain 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 party President on behalf of the Political Party above named and I am also competent to do so.

(Signature and name of the Treasurer/Authorised person)]

Date: 20/4/25
Place: Titlagarh



Deviendra Ku. Jain
PRESIDENT
KOSHAL MUTKI MORCHA
H.Q.- TITILAGARH (ODISHA)
DIST.- BOLANGIR

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KOSHAL MUKTI MORCHA

(A Registered Political Party U/s 29C of Representation of The People Act, 1951)

Railway Station Road, Titilagarh

Dist- Bolangir (Odisha)- 767033

BALANCE SHEET AS AT 31ST MARCH 2025

CAPITAL & LIABILITIES		Amount (Rupees)	ASSETS		Amount (Rupees)
Capital Account			Current Assets		
Opening Balance	13,293.36		Cash and Bank Balance		
Add: Surplus for the period	<u>(2,518.29)</u>	10,775.07	Cash in hand		5,060.00
			Bank Balance		6,715.07
Provision for Audit Fees		1,000.00			
		11,775.07			11,775.07

For Koshal Mukti Morcha

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED

FOR, SURAJ K AGRAWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN: 333011E

Devendra Kumar Jain

(Devendra Kumar Jain)

President

(Nityanand Majhi)

Secretary



Suraj K Agrawal

Suraj Ku Agrawal

Proprietor

M.No: 426700

Place : Titilagarh

Date: 24.04.2025

Devendra Kumar Jain

PRESIDENT

KOSHAL MUTKI MORCHA

H.Q.- TITILAGARH (ODISHA)

DIST- BOLANGIR

KOSHAL MUKTI MORCHA

(A Registered Political Party U/s 29C of Representation of The People Act, 1951)

Railway Station Road, Titilagarh

Dist- Bolangir (Odisha)- 767033

Income & Expenditure account for the year ended 31st March, 2025

Expenditure	Amount (Rupees)	Income	Amount (Rupees)
Rent Expnses	12,000.00	Membership Fee Received	12,301.00
Office Expenses	874.00		
Audit Fees	1,000.00		
Bank charges	945.29		
Excess of Income over expenditure	(2,518.29)		
	12,301.00		12,301.00

For Koshal Mukti Morcha

Devendra Kumar Jain
(Devendra Kumar Jain)
President

(Nityanand Majhi)
Secretary

Place : Titilagarh
Date: 24.04.2025

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED
FOR, SURAJ K AGRAWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 333011E



Suraj K Agrawal
Suraj Ku Agrawal
Proprietor
M.No: 426700

Devendra Kumar Jain
PRESIDENT
KOSHAL MUTKI MORCHA
H.Q.- TITILAGARH (ODISHA)
DIST- BOLANGIR

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KOSHAL MUKTI MORCHA

(A Registered Political Party U/s 29C of Representation of The People Act, 1951)

Railway Station Road, Titilagarh

Dist- Bolangir (Odisha)- 767033

Receipt and payment account for the year ended 31st March, 2025

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		Rent Expnses	12,000.00
Cash in hand	6,934.00	Office Expenses	874.00
Bank Balance	7,359.36	Audit fees payabie	1,000.00
		Bank charges	945.29
		Closing Balance	
Membership Fee Received	12,301.00	Cash in hand	5,060.00
		Bank Balance	6,715.07
	26,594.36		26,594.36

For Koshal Mukti Morcha

Devendra Kumar Jain
(Devendra Kumar Jain)
President

(Nityanand Majhi)
Secretary

Place : Titilagarh
Date: 24.04.2025

IN TERMS OF OUR REPORT OF EVEN DATE ANNEXED
FOR, SURAJ K AGRAWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

FRN: 333011E



Suraj K Agrawal

Suraj Ku Agrawal
Proprietor
M.No: 426700

Devendra Kumar Jain
PRESIDENT
KOSHAL MUTKI MORCHA
H.Q.- TITILAGARH (ODISHA)
DIST- BOLANGIR

Annexure -A

Status of filling Contribution report by the unrecognised parties **Odisha** (name of the respective state/UT) for the financial year **2024-25**

Due date for filling report.....

List prepared on Date

S. No	Name of the Party	Head Quarters/ Office Address	Filled on or before due date		Filled after due date		Remarks
			Date of filling	Total contribution amount shown (in Rupees)	Date of filling	Total contribution amount shown (in Rupees)	
1	2	3	4(a)	4(b)	5(a)	5(b)	6
1	KOSHAL MUKTI MORCHA	Railway Station Road, Titilagarh, Dist- Bolangir (Odisha)	NA	NA	24-04-2025	12,301.00	

N.B.: In column 4(a) and 5(b) the links to the scanned copy of the report submitted by the political party are provided.

Date:

Signature

Chief Electoral Officer

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Annexure -B

Status of filing Annual Audit report by the unrecognised parties having head quarters /office address in **Odisha** (name of the respective state/UT) for the financial year **2024-25**

Due date for filling report.....

List prepared on Date

S. No	Name of the Party	Head Quarters/ Office Address	Filled on or before due date			Filled after due date			Remarks
			Date of filling	Total Receipt (In Rupees)	Total Expenditure	Date of filling	Total Receipt (In Rupees)	Total Expenditure	
1	2	3	4(a)	4(b)	4(c)	5(a)	5(b)	5(b)	6
	KOSHAL MUKTI MORCHA	Railway Station Road, Titilagarh, Dist- Bolangir (Odisha)				24-04-2025	10,301.00	14,819.29	

N.B.: In column 4(a) and 5(b) the links to the scanned copy of the report submitted by the political party are provided.

Date:

Signature

Chief Electoral Officer

Annaexture -C

Status of filling Election Expenditure Statements for General election to 2024-25

Due date for filling report.....

List prepared on Date

S. No	Name of the Party	Head Quarters/ Office Address	Filled on or before due date ✓		Filled after due date		Remarks
			Date of filling	Total Expenditure (in Rupees)	Date of filling	Total Expenditure (in Rupees)	
1	2	3	4(a)	4(b)	5(a)	5(b)	6
1	KOSHAL MUKTI MORCHA	Railway Station Road, Titilagarh, Dist- Bolangir (Odisha)	NA	NA	NA	NA	

N.B.: In column 4(a) and 5(b) the links to the scanned copy of the report submitted by the political party are provided.

Date:

Signature

Chief Electoral Officer