

KOSHAL MUKTI MORCHA

(Regional Political Party)

Recognized by the Election Commission of India, New Delhi

Djmo-106/Elec
29.04.26

Devendra Kumar Jain
State President

CHIEF ELECTORAL OFFICER
HOME (ELEC.) DEPARTMENT
27 APR 2026
BHUBANESWAR, ODISHA

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

Ref.No. kmm/006/2026
To

Date 22/4/26

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

Sub: Submission of Contribution Report, Audited Annual Reports and Election Expenditure Statements from Unrecognized Political Parties-reg. (2026).

Sir,

We are hereby submitting the Contribution Report, Audited Annual Reports respectively.

Thanking You

For, Koshal Mukti Morcha



Devendra Kumar Jain
President

Date- 22/04/2026

Place- Titilagarh

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

Conduct

28/4/26

28/4/26
AEO (AP)

SURAJ K AGRAWAL & ASSOCIATES
CHARTERED ACCOUNTANTS



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, 2026, 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.



Conduct
[Handwritten signature]

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, 2026;
- (b) in the case of the Income and Expenditure account, of the Excess of Expenditure over income; and
- (c) in the case of the Receipts and Payment Account, of the cash flows for the year ended on that date.

Date: 20/04/2026
Place: Titilagarh

Deven Kumar Singh
PRESIDENT
KOSHAL MUKTI MORCHA
H.Q.- TITILAGARH (ODISHA)
DIST- BOLANGIR



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



Suraj K Agrawal

(Suraj Kumar Agrawal)
Proprietor
M No. 426700

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 2026

CAPITAL & LIABILITIES		Amount (Rupees)	ASSETS		Amount (Rupees)
Capital Account			Current Assets		
Opening Balance	10,775.07		Cash and Bank Balance		
Add: Surplus for the period	<u>(1,346.70)</u>	9,428.37	Cash in hand		4,148.00
			Bank Balance		6,280.37
Provision for Audit Fees		1,000.00			
		10,428.37			10,428.37

For Koshal Mukti Morcha

Devendra Kumar Jain
 (Devendra Kumar Jain)
 President

(Nityanand Majhi)
 Secretary

Place : Titilagarh
 Date: 20.04.2026

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 MUKTI 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, 2026

Expenditure	Amount (Rupees)	Income	Amount (Rupees)
Rent Expnses	12,000.00	Membership Fee Received	15,510.00
Office Expenses	2,912.00		
Audit Fees	1,000.00		
Bank charges	944.70		
Excess of Income over expenditure	(1,346.70)		
	15,510.00		15,510.00

For Koshal Mukti Morcha

Devendra Kumar Jain
(Devendra Kumar Jain)
President

(Nityanand Majhi)
Secretary

Place : Titilagarh
Date: 20.04.2026

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FRN: 333011E



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Suraj Ku Agrawal
Proprietor
M.No: 426700

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

KOSHAL MUKTI MORCHA
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Receipt and payment account for the year ended 31st March, 2026

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		Rent Expnses	12,000.00
Cash in hand	5,060.00	Office Expenses	2,912.00
Bank Balance	6,715.07	Audit fees payable	1,000.00
		Bank charges	944.70
		Closing Balance	
Membership Fee Received	15,510.00	Cash in hand	4,148.00
		Bank Balance	6,280.37
	27,285.07		27,285.07

For Koshal Mukti Morcha

Devendra Kumar Jain
 (Devendra Kumar Jain)
 President

(Nityanand Majhi)
 Secretary

Place : Titilagarh
 Date: 20.04.2026

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