Dy.No. 332/PPEMS
21.11.25

S.No:-5(R)

53

Phone (O) : 011-23063073
011-23012859
Extn. 438
Website : www.inc.in

ALL INDIA CONGRESS COMMITTEE

Ajay Maken, MP
Treasurer

24, AKBAR ROAD,
NEW DELHI-110 011

To,

Date: 19.11.2025

The Secretary,
Election Commission of India,
Nirvachan Sadan, Ashok Road,
New Delhi–110001.

Dear Sir,

Sub: Submission of Audited Annual Accounts for the Financial Year 2024-25.

In compliance of annual requirement of submission of audited annual account by the political parties, please find attached herewith audited annual account of the party-Indian National Congress for the Financial Year 2024-25.

Kindly acknowledge the same.

Thanking you.

Yours Sincerely,

(Ajay Maken)

5:25 PM

भारत निर्वाचन आयोग/Election Commission of India
प्राप्त एवं निर्गम अनुभा
R & I Section
19 NOV 2025
415837
COMPUTER By. No.
नई दिल्ली/New Delhi

S. K. KAPOOR & CO CHARTERED ACCOUNTANTS
16/275, JEEVAN VIKAS BHAWAN, PHOOLBAGH, CIVIL LINES, KANPUR, 9935510082,9936100009
Email: caskk1949@gmail.com, kapoor_sk49@yahoo.com, WEB:skkapoor.in

Independent Auditor's Report

To
The President
Indian National Congress
24, Akbar Road, New Delhi.

Opinion

We have audited the accompanying financial statements of Indian National Congress (hereinafter referred to as "The Party"), 24 Akbar Road, New Delhi which comprises the Balance Sheet as at 31st March, 2025, the Income and Expenditure Account and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information. Incorporated in these financial statements are the financial statements of All India Congress Committee and Uttar Pradesh Congress Committee audited by us, and the accounts of 30 Pradesh Congress Committees, 6 Territorial Congress Committees, 1 Regional Congress Committee, All India Mahila Congress, All India Congress Seva Dal, National Student Union of India, All India youth Congress and Congress Party in Parliament audited by other auditors.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Party as at March 31, 2025 and of its financial performance and its cash flows for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other Matter

We did not audit the financial statements of units of Indian National Congress other than All India Congress Committee and Uttar Pradesh Congress Committee which are included in the Financial Statements whose financial statements reflect the Party's share of total assets of Rs 242.90 crore (Previous Year Rs 226.63 crore) as at March 31, 2024, and the Party's share of total Revenue of Rs 121.45 crore (Previous Year Rs 114.41 crore) for the year ended 31st March 2025. These financial statements have been audited by other auditors whose reports have been furnished to us by the Party and our opinion, in so far as it relates to the amounts included in respect of these units is based solely on the report of the other auditors.
Our opinion is not qualified in respect of this matter

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

The Party's management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of Indian National Congress in accordance with Accounting Principles generally accepted in India including

ALL INDIA CONGRESS COMMITTEE 24 AKBAR ROAD NEW DELHI

S. K. KAPOOR & CO KANPUR

Accounting Standards specified under section 133 of Companies Act 2013. This responsibility also includes maintenance of adequate accounting records in accordance with the applicable laws for safeguarding of the assets of the entity and preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies ; making judgements and estimates that are reasonable and prudent ; and design , implementation and maintenance of adequate internal financial controls , that are operating effectively for insuring the accuracy and completeness of accounting records , relevant to preparation of the financials that give a true and fair view and are free from material misstatements, whether due to fraud or error.

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 scepticism 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. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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.

For S K Kapoor & Co
Chartered Accountants
FRN:000745C

S.K. KAPOOR & CO. KANPUR CHARTERED ACCOUNTANTS

(Ashok Khanna)
Partner
M No:080483
UDIN: 25080483BOHQNF2212
Place: New Delhi
Dated: 24 /10 / 2025

ALL INDIA CONGRESS COMMITTEE 24 AKBAR ROAD NEW DELHI

INDIAN NATIONAL CONGRESS
24-Akbar Road, New Delhi
Balance Sheet as on 31.03.2025

PARTICULARS	Note No.	(Amount in Rs.) Current Year	Previous Year
SOURCES OF FUNDS			
CORPUS FUND	1	-	-
GENERAL FUND	2		
Opening Balance		8,57,15,11,636	6,57,27,94,031
Add: Adjustment During the Year		1,99,91,318	-
Add/Less:Excess of (Expenditure over Income) Income over Expenditure		(1,93,66,30,197)	1,99,87,17,605
Closing Balance		**6,65,48,72,757**	**8,57,15,11,636**
EARMARKED FUNDS	3	1,23,99,46,840	1,22,92,18,402
RESERVES	4	1,20,00,000	1,20,00,000
LOANS/ BORROWINGS	5		
Secured		84,10,285	73,61,563
Unsecured		-	-
CURRENT LIABILITIES & PROVISIONS	6	47,56,82,113	63,27,22,589
TOTAL		**8,39,09,11,995**	**10,45,28,14,190**
APPLICATION OF FUNDS			
FIXED ASSETS	7		
Tangible Assets		3,57,79,96,929	68,67,75,157
Intangible Assets		51,34,908	49,70,326
Capital Work-in-progress		35,38,74,694	3,39,20,67,369
INVESTMENTS	8		
Long Term		-	-
Current Investments		-	-
CURRENT ASSETS	9	3,96,58,34,324	3,16,17,10,593
LOANS/ADVANCES & DEPOSITS	10	48,80,71,140	3,20,72,90,745
Summary of Significant Accounting Policies & other Explanatory information forms part of Financial Statement	20		
TOTAL		**8,39,09,11,995**	**10,45,28,14,190**

Auditor's Report
As per our separate report of even date.
For S.K. KAPOOR & CO.
Chartered Accountants
FRN:000745C

(Ashok Khanna)	(Rajesh Sharma)	(Ajay Maken)	
Partner	**Chief Accountant Cum**	**Treasurer**	**General Secretaries**
M.No. 080483	**Administrative Officer**		

Place: New Delhi
Dated : 24.10.2025

ALL INDIA CONGRESS COMMITTEE 24 AKBAR ROAD NEW DELHI

INDIAN NATIONAL CONGRESS
24-Akbar Road, New Delhi
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2025

PARTICULARS	Note No.	(Amount in Rs.)	
		Current Year	Previous Year
INCOME			
FEE & SUBSCRIPTIONS	11	36,69,57,965	21,95,68,808
GRANT/ DONATION/ CONTRIBUTIONS	12	5,22,13,12,893	11,29,66,98,923
COLLECTION BY ISSUING COUPONS	13	3,50,12,15,800	58,55,86,500
OTHER INCOME	14	9,33,79,275	14,93,45,052
TOTAL (A)		**9,18,28,65,933**	**12,25,11,99,283**
EXPENDITURE			
ELECTION EXPENDITURE	15	8,96,22,51,586	6,19,67,21,247
EMPLOYEE COSTS	16	28,75,43,251	27,18,39,499
ADMINISTRATIVE AND GENERAL EXPENSES	17	1,59,68,44,928	3,40,70,24,383
FINANCE COSTS	18	40,91,643	37,98,225
DEPRECIATION AND AMORTISATION EXPENSES	7	21,41,83,579	7,16,39,044
OTHER EXPENSES	19	5,45,81,143	30,14,59,280
TOTAL (B)		**11,11,94,96,130**	**10,25,24,81,678**
Balance being excess of Income over expenditure Transferred to General Fund			**1,99,87,17,605**
Balance being excess of Expenditure over income Transferred to General Fund		**1,93,66,30,197**	
Summary of Significant Accounting Policies and other Explanatory information forms part of Financial Statement	20		

Auditor's Report
As per our separate report of even date.
For S.K. KAPOOR & CO.
Chartered Accountants
FRN:000745C

(Ashok Khanna)
Partner
M.No.080483

(Rajesh Sharma)
Chief Accountant Cum Administrative Officer

(Ajay Maken)
Treasurer

General Secreatries

Place: New Delhi
Dated : 24.10.2025

ALL INDIA CONGRESS COMMITTEE 24 AKBAR ROAD NEW DELHI

INDAIN NATIONAL CONGRESS
24-Akbar Road, New Delhi
Cash Flow Statement for the year ended 31-03-2025

PARTICULARS	Current Year Rs.	Previous Year Rs.
A. CASH FLOW FROM OPERATING ACTIVITIES		
Excess of Income over (Expenditure)/(Expenditure) over Income	(1,93,66,30,197)	1,99,87,17,605
Adjustments for :		
Adjustment to Opening Fund	1,99,91,318	-
Depreciation	21,41,83,580	7,16,39,044
Depreciation transferred to Earmarked Fund	2,967	3,491
Addition in Capital Reserve	-	-
Interest Expenses	40,91,643	37,98,225
Operating Profit before Working Capital Changes	**(1,69,83,60,690)**	**2,07,41,58,365**
Adjustment for (Increase) / Decrease in Operating Assets		
Loans & Advances,Other Current Assets(Increase)Decrease	2,70,20,78,726	(3,72,48,35,778)
Adjustment for Increase/(Decrease) in Current Liabilties	(15,70,40,478)	16,30,68,455
Adjustment for Increase/(Decrease) in Earmarked Fund.	1,07,28,438	5,41,97,829
Cash generated from Operations	**85,74,05,996**	**(1,43,34,11,129)**
Net Cash generated from Operations	**85,74,05,996**	**(1,43,34,11,129)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets/Decrease in assets	(3,10,55,72,897)	(12,42,71,485)
Capital Work In Progress	3,03,81,92,675	(62,81,28,238)
(Increase)/Decrease in Investments	-	-
Net Cash flow/(used) in Investing Activities	**(6,73,80,222)**	**(75,23,99,723)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Secured & Unsecured Loan	10,48,722	(11,49,246)
Interest Expenses	(40,91,643)	(37,98,225)
Net Cash flow/(used) Financing Activities	**(30,42,921)**	**(49,47,471)**
Net Increase in Cash & Cash Equivalent (A+B+C)	**78,69,82,853**	**(2,19,07,58,323)**
Add: Opening Cash and Cash equivalents at commencement	1,69,04,00,164	3,88,11,58,487
Closing Cash and Cash equivalents as per Balance sheet	**2,47,73,83,017**	**1,69,04,00,164**

Auditor's Report

As per our separate report of even date.

For S.K. KAPOOR & CO.
Chartered Accountants
FRN:000745C

(Ashok Khanna)
Partner
M.No:080483

(Rajesh Sharma)
Chief Accountant Cum Administrative Officer

(Ajay Maken)
Treasurer

General Secretaries

Place: New Delhi
Dated: 24.10.2025

ALL INDIA CONGRESS COMMITTEE 24 AKBAR ROAD NEW DELHI

INDIAN NATIONAL CONGRESS

Notes forming part of Balance Sheet and Income & Expenditure Account for the year ended on 31-03-2025.

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Note No.1		
Corpus Fund		
Opening Balance	-	-
Addition during the year	-	-
Deductions during the year	-	-
Balance at the end of the year	-	-
Note No.2		
General Fund		
Opening Balance	8,57,15,11,636	6,57,27,94,031
Add : Fund transfer from AICC/PCC/DCC during the year	42,58,47,460	1,52,03,42,624
Less : Fund transfer to AICC/PCC/DCC during the year	42,58,47,460	1,52,03,42,624
Add: Adjustment during the year	1,99,91,318	-
Add: Excess of Income over Expenditure	-	1,99,87,17,605
Less: Excess of Expenditure Over Income	1,93,66,30,197	-
Balance at the end of the year	**7,07,62,20,217**	**8,57,15,11,636**
Note No. 3.		
Earmarked Funds		
Relief Fund & Other Funds		
Balance at the beginning of the year	1,22,92,18,399	1,17,50,20,573
Deductions during the year	67,31,417	2,02,66,709
Addition during the year	1,74,59,858	7,44,64,538
Balance at the end of the year	**1,23,99,46,840**	**1,22,92,18,402**
Other Funds		
Balance at the beginning of the year	-	-
Deductions during the year	-	-
Addition during the year	-	-
Balance at the end of the year	-	-
Total	**1,23,99,46,840**	**1,22,92,18,402**
Note No. 4		
RESERVES		
Revaluation Reserve	-	-
Special Reserves	-	-
General Reserve	-	-
Capital Reserve		
Opening Balance	1,20,00,000	1,20,00,000
Addition during the year	-	-
Deductions during the year	-	-
Balance at the end of the year	1,20,00,000	1,20,00,000
Total	**1,20,00,000**	**1,20,00,000**
Note No.5		
Loan & Borrowing		
Secured Loans		
Vehicle Loan	17,63,625	-
(Secured by Fixed Deposits)	-	-
Lease Loan	66,46,660	73,61,563
(Loan against property lease rental receivables)		
Unsecured Loan	-	-
Total	**84,10,285**	**73,61,563**

ALL INDIA CONGRESS COMMITTEE 24 AKBAR ROAD NEW DELHI

S.K. KAPOOR & CO. KANPUR

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Note No.6		
Current Liabilities & Provisions		
CURRENT LIABILITIES		
Creditors		
Staff	57,31,076	40,86,017
Others against supply/ services	18,34,09,215	10,02,90,010
Liability towards Capital Works	6,70,14,500	21,38,57,201
Statutory Liabilities		
Others	1,91,356	15,86,643
TDS Payable	75,06,442	12,17,190
Interest accrued but not due on borrowings	-	-
Expenses Payable	2,09,20,899	12,02,42,108
Payable to Contractor	-	21,50,000
Current Liabilities-Others	9,30,92,483	10,82,91,386
PROVISIONS		
Expenses	10,09,817	22,57,900
Election Expenses	9,68,06,325	7,87,44,133
Total	**47,56,82,113**	**63,27,22,589**
Note No.7		
Fixed Assets		
Tangible Assets		
Motor Vehicle	14,31,02,187	15,85,45,743
Air Conditioner	41,43,841	37,85,514
Office Equipment & Other Assets	2,56,56,096	2,56,62,707
Furniture & Fixture	9,05,87,195	4,23,60,082
Plant & Machinery	13,75,795	15,89,560
Library Books	-	-
Computer	81,55,104	90,30,428
Generator	1,74,874	2,05,735
Building	3,04,95,11,469	32,80,14,199
Freehold Land	23,61,42,247	4,02,03,950
Leasehold Land	1,91,48,121	7,73,77,239
Intangible Assets	51,34,908	49,70,326
Total	**3,58,31,31,837**	**69,17,45,483**
CAPITAL WORK IN POGRESS		
CWIP-Building	35,38,74,694	3,39,20,67,369
Total	**35,38,74,694**	**3,39,20,67,369**
Note No.8		
INVESTMENT		
Current Investment		
Investment made in government securities	-	-
Other approved securities	-	-
Others	-	-
Long-term Investment		
Investment made in government securities	-	-
Other approved securities	-	-
Other	-	-
Total	-	-

ALL INDIA CONGRESS COMMITTEE 24 AKBAR ROAD NEW DELHI

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Note No.9		
CURRENT ASSETS		
Inventories	-	-
Receivables	-	-
Grants/ Donations/ Contributions	-	-
Others	48,14,598	46,68,341
Balances with Banks		
Fixed Deposits with Banks upto 12 months	10,71,24,946	1,72,48,388
Vijaya Bank		
U.B.I		
Fixed Deposits with Bank-more than 12 months	82,34,89,999	65,78,61,657
Cash & Cash Equivalent	-	-
Balance with banks in Current/SB Accounts	1,43,18,29,522	92,35,08,651
Draft/Cheque/Stamp in Hand	2,50,04,566	2,17,51,891
Cash in Hand	-	-
	-	-
Cash in Hand	8,99,33,983	7,00,29,577
Sub Total	**2,48,21,97,614**	**1,69,50,68,505**
Other Current Assets		
TDS Receivable	8,73,39,288	8,03,55,334
Accrued Interest on FDRs	3,63,23,858	2,86,63,613
Recovery by Income Tax Dept.(disputed, refer Note no.20,C2)	1,35,06,88,993	1,35,06,88,993
Others	92,84,571	69,34,148
Sub Total	**1,48,36,36,710**	**1,46,66,42,088**
TOTAL	**3,96,58,34,324**	**3,16,17,10,593**
Note No 10.		
LOANS AND ADVANCES & DEPOSITS		
Loan & Advances		
Staff	1,53,37,471	1,27,04,929
Others	10,29,39,281	12,28,30,438
Unsecured considered good		
Advance to contractors towards capital works	-	10,69,38,235
Amounts recoverable in cash or kind or for value to be received.	33,76,52,615	5,11,11,119
Prepaid Insurance	30,37,541	1,11,479
Travelling Advance	-	-
Other Advance for Services	-	1,75,59,786
Lok Sabha Election	-	2,87,11,02,978
Assembly Election	-	-
Unsecured Considered Doubtful	-	
Other Advances	-	-
Less: Provision for Bad & Doubtful debts	-	-
Deposits		
DDO Lok Sabha	30,000	2,85,641
N.D.M.C.	3,65,956	3,65,956
BSNL/MTNL	1,400	-
Northern Railway	50,000	50,000
Directorate Of Estates	2,83,180	2,83,180
Sport Authority Of India	19,61,558	19,61,558
Maruti Udyog Ltd.	-	-
CNG-IGL	2,55,641	-
Others	2,61,56,497	2,19,85,446
Total	**48,80,71,140**	**3,20,72,90,745**

ALL INDIA CONGRESS COMMITTEE 24 AKBAR ROAD NEW DELHI

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Note No.11		
FEE AND SUBSCRIPTION		
Membership Fee		
Share of P & A Membership Fee	10,29,000	-
Membership Fee	32,95,18,054	13,86,73,993
Application Fee	1,48,19,005	6,20,40,415
Delegate Fee	1,76,44,250	1,65,97,200
Membership Fund	18,61,100	31,300
Annual Fee	20,21,400	20,18,900
Membership Form	65,156	2,07,000
Total	**36,69,57,965**	**21,95,68,808**
Note No.12		
GRANTS DONATIONS AND CONTRIBUTIONS		
Individual Donors		
Donation	1,48,64,92,565	1,13,39,73,588
Donation Congress fund.	-	-
Donation From AICC Members	-	-
Donation From MPs /MLAs	-	-
Donation From Sympathisers	-	-
Volluntary fund from PCC/DCC	-	-
Company Donors		
Donation	3,65,76,20,328	1,70,11,13,335
Electoral Trust & Foundation	-	6,40,00,000
Other Donors	7,72,00,000	11,40,12,000
Electoral Bonds	-	8,28,36,00,000
Aid from AICC	-	-
Aid from PCCs/Fos	-	-
Total	**5,22,13,12,893**	**11,29,66,98,923**
Note No.13.		
Collection from Issuance of Coupons/ Sale of Publications		
Revenue from issuance of Coupons	3,50,12,15,800	58,55,86,500
Total	**3,50,12,15,800**	**58,55,86,500**
Note No.14.		
Other Income		
Interest on Fixed Deposits	5,10,11,895	10,87,48,490
Saving Bank Interest	93,90,477	1,14,95,210
Rent	2,64,74,733	2,56,86,579
Misc. Income	65,02,170	34,14,773
Total	**9,33,79,275**	**14,93,45,052**
Note No.15.		
ELECTION EXPENDITURE		
Election Publicity Expenses	-	-
Printed Material,like manifesto, pamphlets, posters, handbills, etc.	86,50,11,370	43,73,43,314
Electronic Media (including hiring time slots etc in TV channels)	4,51,27,29,189	2,07,94,17,385
Maiking & Distribution of Video films	52,74,035	4,56,77,500
Maiking & Distribution of CDs	76,28,536	21,97,500
Advertising in newspapers, magzines,souvenirs etc.	18,39,33,557	31,83,40,061
Cutout, hording banners, flags, arches, gates etc.	1,59,00,88,455	4,84,67,314
Others (pullover,Sweat,Call Centre, Pytm to Candidate)	25,35,07,540	

ALL INDIA CONGRESS COMMITTEE 24 AKBAR ROAD NEW DELHI

KANPUR

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Election Travelling Expenses	-	-
Aircrafts / Helicopters	1,47,20,93,522	62,65,13,121
Others	2,44,07,405	19,17,04,995
Election Other Expenses	-	-
Bording & Lodging Expenses	12,69,317	4,68,89,355
Public Meeting	7,97,97,473	1,46,95,441
Others-Aid to Candidates & Other Exp.	26,61,21,957	2,38,54,75,261
Less : Excess Provision Written Back	29,96,10,770	
Total	**8,96,22,51,586**	**6,19,67,21,247**
Note No.16.		
EMPLOYEE EXPENDITURE		
Remuneration to employees	25,33,59,203	24,31,74,611
Allowances and bonus	65,66,962	80,97,414
Ex-Gratia	40,000	20,39,531
Gratuity	1,00,09,608	92,85,873
Contribution to provident fund	1,00,24,566	92,42,070
Staff Welfare Expenses	75,42,912	
Total	**28,75,43,251**	**27,18,39,499**
Note No.17.		
Administrative & General Expenses		
Postage & Telegram	8,89,450	12,33,184
News Paper & Periodicals	28,31,287	24,51,432
	2,07,104	-
Meeting Expenses	-	-
Meetings Expenses	3,51,98,592	22,36,94,258
Plenary Session expenses	41,81,458	21,32,83,644
Congress Celebration Expenses.	2,45,99,958	1,07,569
Publicity Expenses	12,65,42,870	28,03,35,797
Social Media Expenses	9,48,59,328	79,77,95,802
Expenses of Other Dept.		
Computer Section	-	-
News Watch	-	-
Foreign Affairs	1,04,664	10,06,107
Ex-Service Men Cell	1,50,000	-
Media Deptt.	1,42,65,878	2,78,61,963
Minority Department	-	20,500
Human Rights Deptt.	-	-
Publicity Department	-	-
Legal Department	-	-
SC Deparment	2,06,500	-
Control Room	-	-
Vichar Vibhag Expenses	-	-
Cell & Departments	3,73,94,166	2,01,09,261
Organisation Expenses	83,42,113	11,56,58,908
Aid To Others	3,24,00,000	-
Contribution to Frontal Organisations.	96,89,171	-

S. K. KAPOOR & CO. KANPUR

ALL INDIA CONGRESS COMMITTEE 24 AKBAR ROAD NEW DELHI

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Contribution To Youth Congress	-	-
Contribution To N.S.U.I	-	-
Contribution To Sevadal	-	-
Contribution To Mahila Congress	-	-
	-	-
Travelling Expenses	42,40,98,053	80,02,90,250
Rent & Taxes	2,75,32,664	3,83,71,295
Water & Electricity	3,88,88,768	4,90,22,807
Telephone Expenses	1,01,41,525	76,52,228
Printing & Stationery	2,02,76,832	3,49,91,028
Motor Car Expenses	2,24,35,953	2,89,90,148
Repair & Replacement	5,24,26,729	4,41,69,149
Relief Expenses	78,70,596	3,51,72,457
Security Exp.	1,35,10,299	1,12,26,114
Audit Fee & Certification	44,02,833	36,19,720
Certification work	5,36,000	-
Legal Expenses	90,19,425	1,28,87,230
Rally Expenses	6,78,86,037	7,12,67,185
Computer Expenses	2,77,407	6,08,275
Organisation Election	8,91,83,731	2,81,11,206
Contribution to RGPRS	1,01,702	2,07,074
Bharat Jodo Yatra	3,43,52,805	49,63,17,712
Prepoll Survey Expenses	37,91,36,827	4,93,41,640
Other Expenses	29,04,203	1,12,20,439
Total	**1,59,68,44,928**	**3,40,70,24,382**
Note No.18.		
Finance Cost		
Interest on Loan	10,30,725	10,43,143
Bank Charges	30,60,918	27,55,082
Total	**40,91,643**	**37,98,225**
Note No.19.		
Other Expenses		
Interest on TDS	2,25,657	11,02,921
Miscellaneous Expenses	1,85,48,045	2,86,69,376
Conveyance Expenses	13,15,185	27,56,236
Constituency office exp.	98,59,565	-
Office Expenses.	2,45,86,662	2,61,16,931
Publication Expenses	-	-
Old Balance Written off	46,029	24,28,13,816
Total	**5,45,81,143**	**30,14,59,280**

S.K. KAPOOR & CO. KANPUR CHARTERED ACCOUNTANTS

ALL INDIA CONGRESS COMMITTEE 24 AKBAR ROAD NEW DELHI

Indian National Congress, 24-Akbar Road, New Delhi.

SCHEDULE TO NOTE NO-7.

Fixed Assets Schedule as at 31/03/2025

(Amount in Rs.)

Particulars	W.D.V.as on 01-04-2024	Additions during the year	Deletions during the year	Total as on 31-03-2025	Depreciation for the year	W.D.V.as on 31-03-2025
ASSETS						
Tangible Assets						
Motor Vehicle	15,85,45,744	1,37,09,064	44,34,431	16,78,20,378	2,47,18,192	14,31,02,187
Air Conditioner	37,85,514	10,74,611	-	48,60,125	7,16,283	41,43,841
Office Equipment & Other Assets	2,56,62,707	42,80,833	36,783	2,99,10,681	42,54,583	2,56,56,096
Furniture & Fixture	4,23,60,382	5,53,77,777	-	9,77,38,160	71,50,965	9,05,87,195
Plant & Machinery	15,89,559	29,000	-	16,18,559	2,42,769	13,75,795
Library Books	-	-	-	-	-	-
Computer	90,30,127	39,84,392	-	1,30,10,596	48,55,491	81,55,104
Generator	2,05,734	-	-	2,05,734	30,860	1,74,874
Building	32,80,14,200	3,00,96,98,700	11,86,69,764	3,21,90,43,136	16,95,31,667	3,04,95,11,469
Freehold Land	9,84,32,032	13,86,71,083	-	23,71,03,115	9,60,868	23,61,42,247
Leasehold Land	1,91,49,157	-	-	1,91,49,157	1,036	1,91,48,121
Total	68,67,75,157	3,22,68,25,460	12,31,40,978	3,79,04,59,641	21,24,62,713	3,57,79,96,929
Intangible Assets	49,70,326	15,88,415	-	65,58,741	17,23,833	51,34,908
Total Assets (A)	69,17,45,483	3,22,67,13,875	12,31,40,978	3,79,73,18,382	21,41,86,546	3,58,31,31,837
CAPITAL WORK IN POGRESS						
CWIP-Building (B)	3,39,20,67,369	26,04,88,417	3,29,86,81,092	35,36,74,695	-	35,36,74,694
TOTAL ASSETS AND CAPITAL WORK IN PROGRESS (A+B)	4,08,38,12,852	3,48,92,02,292	3,42,18,22,070	4,15,11,93,077	21,41,86,546	3,93,70,06,531
Less:Depreciation Adjusted in Earmarked Fund					2,967	
Depreciation transferred to Income & Expenditure A/c					21,41,83,579	

Auditor's Report
As per our separate report of even date.
For S.K. KAPOOR & CO.
Chartered Accountants
FRN:000745C

(Ashok Khanna)
Partner
M.No.080483

Place: New Delhi
Dated: 24.10.2025

(Rajesh Sharma)
Chief Accountant Cum
Administrative Officer

(Ajay Maken)
Treasurer

General Secretaries

ALL INDIA CONGRESS COMMITTEE
24
AKBAR ROAD
NEW DELHI

Indian National Congress
24 Akbar Road , New Delhi-110011.

Note No. 20
Summary of Significant Accounting Policies and other explanatory information for the year ended 31st March 2025

A- Corporate Information:

Indian National Congress is a National Party registered with the Election Commission of India as a political party. The Object of the Party is the well-being and advancement of the people of India and the establishment in India, by peaceful and constitutional means, of a Socialist State based on Parliamentary Democracy in which there is equality of opportunity and of Political, economic and social rights and which aims at world peace and fellowship.

B- SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of Preparation:**
The party is not carrying out any business and most of the accounting standards are not applicable on the Party. However, the financial statements have been prepared to comply in all material respects with the Accounting Standards and Guidance Note issued by the Institute of Chartered Accountants of India to the extent possible. The financial statements have been prepared under the historical cost convention on accrual basis. The accounting policies have been consistently applied by the Party and are consistent with those used in the previous year.
2. **Use of Estimates:**
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.
3. **Property Plant & Equipment**
Property Plant & Equipment (PPE) are stated at cost of acquisition less accumulated depreciation. Cost of acquisition of PPE is inclusive of Freight, Duties & Taxes.
4. **Depreciation / Amortization**
Depreciation on Property Plant & Equipment is provided using written down value method, as per Income Tax Act 1961.
5. **Employee Benefits**
Remuneration and other employee benefits payable are accounted for on accrual basis. The provisions of long-term Retirement Benefit Plans are not applicable on a political party hence the same is neither accounted for nor disclosed as per AS-15 "Employee Benefits"
6. **Revenue Recognition**
Except annual member fee from members all the income and expenses are accounted for on accrual basis.
7. **Provisions:**
A provision is recognised when the party has a present obligation as a result of past event; it is probable that an outflow of resources embodying economic benefit will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on the best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and are adjusted to reflect the current best estimates.

INDIA CONGRESS COMMITTEE 24 AKBAR ROAD NEW DELHI

8. **Cash Flow Statement:**
Cash flow statement is prepared as per Indirect method as referred to in AS-3 "Cash Flow Statement"

9. **Provision for Bad and Doubtful Advances:**
Provision towards Bad and Doubtful Advances is assessed by the management on regular basis in respect of advances outstanding for more than 3 years and provisions are being recorded if considered doubtful.

10. **Writing off of Advances / Payables :**
Management regularly assesses, the recoverability of doubtful advances and payables. Based on management assessment, unrecoverable balances are written off and payable for which no liability exists are written back as per the policy of the party.

C- Notes Forming Part of Financial Statements

1. Schedule of Fixed Assets is not disclosing Gross Cost and Gross Accumulated Depreciation of Fixed Assets as required by Guidance Note on "Accounting & Auditing of Political Parties" issued by Institute of Chartered Accountants of India due to non-availability of the related data since the party came into existence.
2. During the Financial Year 2023-24 , the Income Tax Department recovered a sum of Rs 135,06,88,993.00 from the party by way direct recovery from bank accounts of the party in respect of demand raised by the DCIT Central Circle -19 Delhi, for the Assessment Year 2018-19 for the alleged non-compliance with the provision of Income Tax Act. Aggrieved by the order of the Income Tax Department, the party has filed an appeal with ITAT New Delhi, which is pending for decision.
3. **Contingent Liability:** Rs 135,06,88,993.00 (Previous Year Rs.135,06,88,993.00). As referred to in note (C-2) above the amount has been directly recovered by the Income Tax Department.

D- Additional Disclosures :

a) Donations received from outside India: NIL
b) Significant contributions / donations / collection from issuance of coupons exceeding Rs. 5,00,000/- to any individual or any other party- As per Annexure "A".

Independent Auditor's Report
As per our separate report of even date
For S K KAPOOR & CO
Chartered Accountants
FRN:000745C

S. K. KAPOOR & CO. KANPUR CHARTERED ACCOUNTANTS

(Ashok Khanna)
Partner
M No:080483
Place: New Delhi
Dated:24/10/2025

(Ajay Maken)
(Treasurer)

(K.C. Venugopal)
(General Secretary)

(Rajesh Sharma)
(Chief Accountant Cum Administrative Officer)

ALL INDIA CONGRESS COMMITTEE
24 AKBAR ROAD NEW DELHI