Dy. No. 273/PPEMS
15.10.25

S.NO:-15(R)

142

ALL INDIA TRINAMOOL CONGRESS

Central Office : 30B, Harish Chatterjee Street, Kolkata - 700 026
Phone : (033) 2475 3000 / 2454 0881, Fax : (033) 2454 0880

Date: 13 OCT 2025

To
Election Commission of India
Nirvachan Sadan
Ashok Road
New Delhi -110001

Subject: **Filing of Audited Accounts for the financial year 2024-2025 for our Party.**

Sir/Madam,

Please find enclosed Audited Accounts for the financial year 2024-2025 for our Party along with soft copy of the same on a CD, is also enclosed.

Kindly acknowledge receipt of the same and oblige.

Yours Sincerely

(**Aroop Biswas**)
Treasurer
All India Trinamool Congress

Encl.: As Above

All India Trinamool Congress * 30B, Harish Chatterjee St., Kol-26 *

O/o Director (SS)
Dy. No. 2799
Date 13/10/25
E.C.I.

11:45 AM

भारत निर्वाचन आयोग/Election Commission of India
R & I Section
13 OCT 2025
406639
COMPUTER Sr. No.
नई दिल्ली/N...

Dir (SS)

B/10

Pr. Secy (AK)

Secy (AKV)

US (DMS)

15/10/25

Supp (MS)

15/10

S. GHOSE & CO LLP
CHARTERED ACCOUNTANTS

11, OLD POST OFFICE STREET
KOLKATA-700 001
Phone : 2231-1995 / 1996 / 1997
Fax : 91-033-2248-5167
Email : sghose1943@gmail.com
Website : www.sghosecafirmllp.com

Independent Auditor's Report

The Chairperson,
All India Trinamool Congress,
30B, Harish Chatterjee Street,
Kolkata-700 026.

Report on the Audit of Financial Statements

We have audited the accompanying financial statements of **ALL INDIA TRINAMOOL CONGRESS**, (The "Party"), which comprise the Balance Sheet as at 31st March,2025, Income & Expenditure Account and the Cash Flow Statement for the year ended on that date and a summary of the significant accounting policies and other explanatory information.

Management's responsibility for the Financial Statements

The Party's Management is responsible for the preparation and presentation of the financial statements that give a true and fair view of the financial position and cash flow of the Party in accordance with the accounting principle generally accepted in India, including the applicable Accounting Standards. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Party and for 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 ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the ability of All India Trinamool Congress (the Party) to continue as a going concern, disclosing, all applicable matters related to going concern and using the going concern basis of accounting unless the management intends either to liquidate the Party or cease the operations. Those charged with governance are responsible for overseeing the Party's financial reporting process.

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 auditing standards generally accepted in India. 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 of material misstatements.
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 judgement, 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 auditor considers internal financial control relevant to the Party's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances,

....2

S. GHOSE & CO. LLP ESTD-1943 KOLKATA Chartered Accountants but not for the purpose of expressing an opinion on whether the Party has in place an adequate internal financial control system over financial reporting and operating Effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Party's 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 of our audit opinion on the financial statements.

Opinion

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 by the relevant acts and rules in the manner so required and give a true and fair view in conformity with the applicable accounting principles generally accepted in India, of the Balance Sheet of the Party as at 31st March,2025, its income and expenditure and cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

Further, we report that:

(i) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;

(ii) In our opinion, proper books of account as required by the relevant laws have been kept by the Party so far as it appears from our examination of those books.

(iii) The Balance Sheet, Income and Expenditure account and the Cash Flow Statement dealt with by this report are in agreement with the books of account.

(iv) In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet, Income and Expenditure Account and the Cash Flow Statement are in conformity with the accounting standards issued by the Institute of Chartered Accountants of India to the extent possible subject to applicability of such standards.

For **S. Ghose & Co LLP**
Chartered Accountants
FRN : 302184E/E300007

S. GHOSE & CO. LLP
ESTD.-1943
KOLKATA
Chartered Accountants

C Chattopadhay

CA. Chandan Chattopadhay
Managing Partner
Membership No. 051254
UDIN: 25051254BMOLMN1656

Place: Kolkata
Date: 26.09.2025

ALL INDIA TRINAMOOL CONGRESS

30B, HARISH CHATTERJEE STREET, KOLKATA - 700 026

BALANCE SHEET AS AT 31ST MARCH, 2025

Particulars	Sch	As at 31st March 2025	As at 31st March 2024
		Amount in Rs.	Amount in Rs.
SOURCES OF FUNDS			
(a) CORPUS FUND	1	25,00,000	25,00,000
(b) GENERAL FUND	2	10,14,23,98,133	10,22,48,48,640
(c) EARMARKED FUNDS	3	11,215	11,215
(d) CURRENT LIABILITIES & PROVISION	4	4,29,47,947	18,02,98,867
TOTAL		**10,18,78,57,295**	**10,40,76,58,722**
APPLICATIONS OF FUNDS			
(a) FIXED ASSESTS	5	7,15,84,545	5,79,88,050
(b) INVESTMENTS	6	2,50,77,28,322	5,52,23,11,246
(c) CURRENT ASSESTS	7	6,81,12,56,768	4,06,71,84,263
(d) LOANS, ADVANCES & DEPOSITS	8	79,72,87,660	76,01,75,162
TOTAL		**10,18,78,57,295**	**10,40,76,58,722**

The accompanying Schedules form an integral part of the financial statements.

In terms of our report of even date

For S.Ghose & Co. LLP
Chartered Accountants
FRN: 302184E/E300007

S. GHOSE & CO. LLP ESTD.-1943 KOLKATA Chartered Accountants

CA. Chandan Chattopadhay
Managing Partner
Membership No.: 051254
UDIN: 25051254BMOLMN1656
Place : Kolkata
Date: 26.09.2025

All India Trinamool Congress

Aroop Biswas
Treasurer

All India Trinamool Congress

Chandrima Bhattacharya
Vice President,National Working Committee

All India Trinamool Congress 30B, Harish Chatterjee St., Kol-26

146

ALL INDIA TRINAMOOL CONGRESS

30B, HARISH CHATTERJEE STREET, KOLKATA - 700 026

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

Particulars	Sch	For the year ended 31st March, 2025	For the Year ended 31st March, 2024
INCOME			
(a) FEES & SUBSCRIPTIONS	9	97,38,500	84,79,000
(b) DONATIONS/CONTRIBUTIONS	10	1,84,08,00,000	6,18,08,10,000
(c) COLLECTIONS FROM ISSUANCE OF COUPONS & SALE OF PUBLICATIONS	11	27,11,638	36,41,659
(d) OTHER INCOME	12	34,02,88,528	27,09,89,502
TOTAL		**2,19,35,38,666**	**6,46,39,20,161**
EXPENDITURE			
(a) ELECTION EXPENDITURE	13	1,37,58,54,279	81,74,17,460
(b) EMPLOYEE COSTS	14	2,75,86,256	2,25,06,589
(c) ADMINISTRATIVE AND GENERAL EXPENSES	15	24,53,31,994	11,06,30,307
(d) DEPRECIATION & AMORTISATION	5	79,60,428	77,63,764
(e) OTHER EXPENSES	16	61,92,56,217	1,35,64,07,276
TOTAL		**2,27,59,89,173**	**2,31,47,25,396**
Excess/(Deficit) of Income over Expenditure Transferred to General Fund		**(8,24,50,507)**	**4,14,91,94,765**
SIGNIFICANT ACCOUNTING POLICIES	17		
NOTES ON ACCOUNTS	18		

The accompanying Schedules form an integral part of the financial statements.

In terms of our report of even date

For S.Ghose & Co. LLP
Chartered Accountants
FRN: 302184E/E300007

S. GHOSE & CO. LLP ESTD.-1943 KOLKATA Chartered Accountants

CA. Chandan Chattopadhay
Managing Partner
Membership No.: 051254
UDIN: 25051254BMOLMI1656
Place : Kolkata
Date: 26.09.2025

All India Trinamool Congress

Aroop Biswas
Treasurer

All India Trinamool Congress

Chandrima Bhattacharya
Member, National Working Committee

All India Trinamool Congress 30B, Harish Chatterjee St., Kol-26

ALL INDIA TRINAMOOL CONGRESS

30B, HARISH CHATTERJEE STREET, KOLKATA - 700 026

CASH FLOW STATEMENT FOR THE THE YEAR ENDED 31ST MARCH, 2025

	For the Year ended 31st March, 2025		For the Year ended 31st March, 2024	
PARTICULARS	**Amount (Rs.)**	**Amount (Rs.)**	**Amount (Rs.)**	**Amount (Rs.)**
A. **Cash Flow from Operating Activities**				
Surplus/ (Deficit) of Fund from Income & Expenditure	(8,24,50,507)		4,14,91,94,765	
Adjustments for :				
Depreciation	79,60,428		77,63,764	
Interest on I.T. Refund	(8,02,425)		(66,587)	
Interest on FD	(33,68,52,619)		(26,57,54,264)	
Operating Income Before Working Capital Changes	(41,21,45,124)		3,89,11,37,678	
Adjustments for :				
Increase / (Decrease) in Current Liabilities	(13,73,50,920)		14,88,94,153	
(Increase) / Decrease in Stock-in-trade	-		-	
(Increase) / Decrease in Loans & Advances	(1,06,00,000)		(52,43,50,000)	
(Increase) / Decrease in Other Current Assets	(3,35,67,898)		(32,46,751)	
Cash Generated from Operations	(59,36,63,941)		3,51,24,35,080	
Income tax (paid)/Refund	(2,57,10,073)		(2,59,96,948)	
Net Cash from / (used in) Operating Activities		(61,93,74,014)		3,48,64,38,132
B. **Cash Flow from Investing Activities**				
Additions to Fixed Assets	(2,15,56,923)		(3,22,91,328)	
(Investment)/ Proceeds from fixed deposits (Net)	3,01,45,82,924		(2,56,32,67,741)	
Increase in Nandigram Martyrs Benevolent Fund	-		302	
Interest Received on Fixed Deposit	33,68,52,619		26,57,54,264	
Net Cash from (used in) Investing Activities		3,32,98,78,623		(2,32,98,04,503)
C. **Cash Flow from Financing Activities**				
Corpus Donation	-		-	
Net Cash from (used in) Financing Activities		-		-
Net Increase / (Decrease) in Cash & Cash Equivalents		2,71,05,04,608		1,15,66,33,629
Opening Balance of Cash and Cash Equivalents		4,05,06,10,684		2,89,39,77,055
Closing Balance of Cash and Cash Equivalents		6,76,11,15,292		4,05,06,10,684
Components of Cash & Cash Equivalents				
Cash in hand		31,28,028		33,60,826
Balance with banks		6,25,79,87,264		4,04,70,49,859
Cheques-in hand		50,00,00,000		2,00,000
		6,76,11,15,292		4,05,06,10,685

In terms of our report of even date

For S.Ghose & Co. LLP
Chartered Accountants
FRN: 302184E/E300007

S. GHOSE & CO. LLP ESTD.-1943 KOLKATA Chartered Accountants

CA. Chandan Chattopadhay
Managing Partner
Membership No.: 051254
UDIN: 25051254BMOLMN1656
Place : Kolkata
Date: 26.09.2025

All India Trinamool Congress

Aroop Biswas
Treasurer

All India Trinamool Congress

Chandrima Bhattacharya
Member, National Working Committee

All India Trinamool Congress 30B, Harish Chatterjee St., Kol-26

ALL INDIA TRINAMOOL CONGRESS

30B, HARISH CHATTERJEE STREET, KOLKATA - 700 026

SCHEDULES TO & FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2025

SCHEDULE - 1: CORPUS FUND :

Particulars	As at 31st March 2025	As at 31st March 2024
	Amount (Rs.)	Amount (Rs.)
Opening Balance	25,00,000	25,00,000
Add: Received during the Year	-	-
Closing Balance	**25,00,000**	**25,00,000**

SCHEDULE - 2: GENERAL FUND :

Particulars	As at 31st March 2025	As at 31st March 2024
	Amount (Rs.)	Amount (Rs.)
Opening Balance	10,22,48,48,640	6,07,56,53,875
Surplus/(Deficit) During the Year	-8,24,50,507	4,14,91,94,765
Closing Balance	**10,14,23,98,133**	**10,22,48,48,640**

SCHEDULE - 3: EARMARKED FUNDS :

Particulars	As at 31st March 2025	As at 31st March 2024
	Amount (Rs.)	Amount (Rs.)
Nandigram Martyrs Benevolent Fund	11,215	10,913
Add : Interest received during the year	-	302
TOTAL	**11,215**	**11,215**

SCHEDULE - 4: CURRENT LIABILITIES & PROVISIONS :

Particulars	As at 31st March 2025	As at 31st March 2024
	Amount (Rs.)	Amount (Rs.)
SUNDRY CREDITORS		
-Printing Charges Payable	3,31,04,948	2,38,26,895
-Travelling Expenses payable	-	76,299
-Electricity charges Payable	2,86,792	3,54,376
-Internet & Telephone Charges Payable	12,48,378	3,76,458
-Aviation Expenses Payable	26,38,904	7,94,30,904
-Hording, Flag & Printed Material Charges Payable	-	5,41,89,238
-Election Expenses payable	22,30,735	1,32,99,455
-Other Payable	2,16,906	9,42,170
-Rent payable	7,01,820	6,62,564
-Office Maintenance Expenses Payable	12,251	2,06,979
-Security Expenses payable	51,787	51,787
-Salary Payable	50,000	70,000
-Liability for Paper Purchase	7,92,404	7,92,404
STATUTORY LIABILITIES		
-TDS Payable	14,95,021	59,01,338
PROVISION		
-Audit Fees Payable	1,18,000	1,18,000
TOTAL	**4,29,47,947**	**18,02,98,867**

S. GHOSE & CO. LLP ESTD. 1948 KOLKATA Chartered Accountants

All India Trinamool Congress 30B, Harish Chatterjee St., Kol-26

ALL INDIA TRINAMOOL CONGRESS
30B, HARISH CHATTERJEE STREET, KOLKATA - 700 026

SCHEDULES TO & FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2025

SCHEDULE 5: FIXED ASSETS

PARTICULARS		GROSS BLOCK					DEPRECIATION / AMORTISATION				NET BLOCK	
	Rate	As at 01.04.2024	Addition 1st half	Addition 2nd half	Disposal / Adjustment	As at 31.03.2025	As at 01.04.2024	For the year	Disposal / Adjustments	As at 31.03.2025	As at 31.03.2025	As at 31.03.2024
Tangible Assets:												
Building WIP	0%	2,00,05,426	50,00,000	87,07,754		3,37,13,180	-	-	-	-	3,37,13,180	2,00,05,426
Vehicles	15%	3,51,40,706	27,40,539	21,80,038		4,00,61,283	1,32,51,364	38,57,985	-	1,71,09,349	2,29,51,934	2,18,89,342
Computer & Software	40%	2,77,68,545				2,77,68,545	2,18,83,995	23,53,820	-	2,42,37,815	35,30,730	58,84,550
Camera	15%	40,42,720				40,42,720	21,92,048	2,77,601	-	24,69,649	15,73,071	18,50,672
Mobile Phone	15%	18,72,200				18,72,200	7,14,253	1,73,692	-	8,87,945	9,84,255	11,57,947
Sound System	15%	2,50,000				2,50,000	1,47,393	15,391	-	1,62,784	87,216	1,02,607
Air Conditioner	15%	39,99,997				39,99,997	20,68,576	2,89,713	-	23,58,289	16,41,708	19,31,421
Furniture & Fixture	10%	50,29,073	56,000	5,83,392		56,68,465	18,12,326	3,56,444	-	21,68,770	34,99,695	32,16,747
Coffee Machine	15%	3,61,800				3,61,800	1,87,103	26,205	-	2,13,308	1,48,492	1,74,697
Air Purifier	15%	3,22,500				3,22,500	68,935	38,035	-	1,06,970	2,15,530	2,53,565
Trademill	15%	5,53,400	22,89,200			28,42,600	2,80,182	3,84,363	-	6,64,545	21,78,055	2,73,218
Television	15%	20,77,380				20,77,380	8,29,522	1,87,179	-	10,16,701	10,60,679	12,47,858
		10,14,23,747	**1,00,85,739**	**1,14,71,184**	**-**	**12,29,80,670**	**4,34,35,697**	**79,60,428**	**-**	**5,13,96,125**	**7,15,84,545**	**5,79,88,050**
Previous Year Figures		**6,91,32,419**	**1,36,91,895**	**1,85,99,433**	**-**	**10,14,23,747**	**3,56,71,933**	**77,63,764**	**-**	**4,34,35,697**	**5,79,88,050**	**3,34,60,486**

S. GHOSE & CO. LLP ★ ESTD.-1943 KOLKATA ★ Chartered Accountants

All India Trinamool Congress ★ 30B, Harish Chatterjee St., Kol-26 ★

149

ALL INDIA TRINAMOOL CONGRESS

30B, HARISH CHATTERJEE STREET, KOLKATA - 700 026

SCHEDULES TO & FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2025

SCHEDULE - 6: INVESTMENTS:

Particulars	As at 31st March 2025	As at 31st March 2024
	Amount (Rs.)	Amount (Rs.)
Term Deposits with Scheduled Bank (Op. Bal.)	5,52,23,11,246	2,95,90,43,505.40
Add : Invested during the year	2,00,00,00,000	7,00,00,00,000.00
Add: Interest during the Year	33,68,52,619	26,57,54,263.65
Less: Tax deducted at source	3,36,85,317	2,65,75,966.90
Less:-Amount received during the year(Net)	5,31,77,50,227	4,67,59,10,555.90
TOTAL	**2,50,77,28,322**	**5,52,23,11,246.25**

SCHEDULE - 7: CURRENT ASSETS

Particulars	As at 31st March 2025	As at 31st March 2024
	Amount (Rs.)	Amount (Rs.)
Advance against Expenses	5,00,74,064	1,50,69,970
Pre-Paid Expenses	-	14,23,819
Receivable from Vendors	67,412	79,790
Cash and Bank Balances :		
Balance with Scheduled Banks	6,25,79,87,264	4,04,72,49,859
Cheques-in hand	50,00,00,000	-
Cash in Hand	31,28,028	33,60,826
TOTAL	**6,81,12,56,768**	**4,06,71,84,263**

SCHEDULE - 8: LOANS, ADVANCES & DEPOSITS :

Particulars	As at 31st March 2025	As at 31st March 2024
	Amount (Rs.)	Amount (Rs.)
Advance for Land	22,46,820	22,46,820
Other Loans & Advances	10,00,00,000	10,00,00,000
Security Deposit	63,19,75,000	62,13,75,000
Income Tax Refundable AY 2012-13	21,29,801	-
Income Tax Refundable AY 2024-25	2,71,55,680	-
Income Tax (AY 2012-13)	-	49,77,030
Tax Deducted at Source-AY-2024-25	-	2,66,08,378
Tax Deducted at Source-AY-2023-24	-	48,84,242
Tax Deducted at Source-AY-2025-26	3,37,33,397	-
Tax Collected at Source-AY-2024-25	-	63,650
Tax Collected at Source-AY-2023-24	-	20,042
Tax Collected at Source-AY-2025-26	46,962	-
TOTAL	**79,72,87,660**	**76,01,75,162**

S. GHOSE & CO. LLP ESTD.-1943 KOLKATA Chartered Accountants

All India Trinamool Congress 30B, Harish Chatterjee St., Kol-26

151

ALL INDIA TRINAMOOL CONGRESS

30B, HARISH CHATTERJEE STREET, KOLKATA - 700 026

SCHEDULES TO & FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2025

SCHEDULE - 9: FEES & SUBSCRIPTION :

Particulars	For the year ended 31st March, 2025	For the Year ended 31st March, 2024
	Amount (Rs.)	Amount (Rs.)
Fees / Subscription / Collection from Members		
Subscription from MP/MLA/COUNCILOR'S	97,38,500	84,79,000
TOTAL	**97,38,500**	**84,79,000**

SCHEDULE - 10: DONATIONS & CONTRIBUTIONS :

Particulars	For the year ended 31st March, 2025	For the Year ended 31st March, 2024
	Amount (Rs.)	Amount (Rs.)
Donations from MPs & MLA & Members	6,00,000	5,00,000
Donations from Corporate	15,35,00,000	2,00,00,000
Donations from Individuals	15,17,00,000	3,60,72,000
Donations from Trust & Firm	1,53,50,00,000	-
Donations - Electrol Bonds	-	6,12,42,38,000
TOTAL	**1,84,08,00,000**	**6,18,08,10,000**

SCHEDULE - 11: COLLECTION FROM ISSUANCE OF COUPONS & SALE OF PUBLICATIONS :

Particulars	For the year ended 31st March, 2025	For the Year ended 31st March, 2024
	Amount (Rs.)	Amount (Rs.)
Contributions received from Sales of Newspapers	8,53,438	10,62,509
Sale of Magazine Sarad Sankha	18,58,200	25,79,150
TOTAL	**27,11,638**	**36,41,659**

SCHEDULE - 12: OTHER INCOME :

Particulars	For the year ended 31st March, 2025	For the Year ended 31st March, 2024
	Amount (Rs.)	Amount (Rs.)
Interest from Savings Banks	26,33,484	51,68,651
Interest from Fixed Deposits	33,68,52,619	26,57,54,264
Interest from Income Tax Refund	8,02,425	66,587
TOTAL	**34,02,88,528**	**27,09,89,502**

S. GHOSE & CO. LLP Chartered Accountants ESTD. 1943 KOLKATA

All India Trinamool Congress 30B, Harish Chatterjee St., Kol-26

ALL INDIA TRINAMOOL CONGRESS

30B, HARISH CHATTERJEE STREET, KOLKATA - 700 026

SCHEDULES TO & FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2025

SCHEDULE - 13: ELECTION EXPENDITURE :

Particulars	For the year ended 31st March, 2025	For the Year ended 31st March, 2024
	Amount (Rs.)	Amount (Rs.)
(a) Publicity Expenses		
(i) Printed material	-	4,81,62,271
(ii) Electronic Media	5,12,13,888	3,09,50,752
(iii) Advertising in newspaper	36,99,470	2,02,28,554
(iv) Hording, Flag etc	11,29,81,048	14,03,62,600
Total (a)	**16,78,94,406**	**23,97,04,176**
(b) Travel Expenses		
(i) Aircrafts/ Helicopters	37,34,52,015	56,33,77,425
(ii) Travelling Expenses	2,50,655	76,299
Total (b)	**37,37,02,670**	**56,34,53,724**
(c) Other Expenses		
(i) Boarding & Lodging	18,49,951	-
(ii) Candidate Payments	38,73,32,491	30,00,000
(iii) Support Services for Election	42,66,19,560	1,12,59,560
(iv) Internet Services for Election	1,84,55,200	-
Total (c)	**83,42,57,202**	**1,42,59,560**
TOTAL (a+b+c)	**1,37,58,54,279**	**81,74,17,460**

SCHEDULE - 14: EMPLOYEE COSTS :

Particulars	For the year ended 31st March, 2025	For the Year ended 31st March, 2024
	Amount (Rs.)	Amount (Rs.)
Salaries & Bonus	2,75,86,256	2,25,06,589
TOTAL	**2,75,86,256**	**2,25,06,589**

S. GHOSE & CO. LLP ESTD-1943 KOLKATA Chartered Accountants

All India Trinamool Congress 30B, Harish Chatterjee St., Kol-26

ALL INDIA TRINAMOOL CONGRESS

30B, HARISH CHATTERJEE STREET, KOLKATA - 700 026

SCHEDULES TO & FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2025

SCHEDULE - 15: ADMINISTRATIVE AND GENERAL EXPENSES :

Particulars	For the year ended 31st March, 2025	For the Year ended 31st March, 2024
	Amount (Rs.)	Amount (Rs.)
Electricity Charges	43,83,446	36,80,538
Telephone & Internet Charges	43,39,585	1,63,26,943
Advertisement Expenses	-	78,000
Motor Car Driver & Fuel	10,96,062	3,28,870
Motor Car Insurance	8,07,060	6,97,248
General Printing & Stationery	13,92,217	5,40,543
Office Rent	12,09,35,587	7,43,74,589
Office Maintenance Charges	41,56,878	87,76,225
Bank Charges	4,320	4,745
Travelling & Conveyance	10,80,98,839	57,04,606
Auditors Remuneration (Inclusive of GST)	1,18,000	1,18,000
TOTAL	**24,53,31,994**	**11,06,30,307**

SCHEDULE - 16: OTHER EXPENSES :

Particulars	For the year ended 31st March, 2025	For the Year ended 31st March, 2024
	Amount (Rs.)	Amount (Rs.)
Purchase of Newsprint	37,99,897	40,27,652
Donation	-	2,30,000
Printing Charges	57,80,964	62,46,370
Public Campaign & General Party Prapaganda Expenses	53,59,98,000	1,18,17,05,600
Expenses for Seminars, Meetings & Rally	56,80,250	1,04,19,702
Manpower supply	4,09,67,635	3,05,20,174
Entertainment expenses	2,79,346	3,46,500
Fooding expenses	18,56,900	31,51,475
Calender & Poster Printing	-	45,53,456
Miscelleneous expenses	41,75,269	37,29,796
Car Maintenance	1,68,875	3,53,735
Motor Car Repairing Charges	40,397	1,42,777
Motor Car Hire Charges	-	1,44,000
Professional fees	4,06,400	11,93,700
Prior Period Expenses	-	10,29,84,415
Rental Charges for Audio Visual Setup	5,90,000	13,46,260
Security Service	8,07,531	11,29,590
Postage & Telegram	5,105	35,970
Newspaper & Periodicals	19,650	1,00,666
Office Expenses	94,58,843	24,53,738
Sundry Balance W/off	1,698	-
Repair & Maintenance	3,22,560	2,94,764
Corporation Tax	99,377	99,377
Cable Charges	-	21,350
Software Expenses	10,27,926	9,25,577
Late Fees & Compounding Charges on TDS	31,94,938	2,50,632
Subscriptions - Cloud & Domain Charges	17,27,426	-
Income Tax Expenses	28,47,229	-
TOTAL	**61,92,56,217**	**1,35,64,07,276**

S. GHOSE & CO LLP ESTD. 1948 KOLKATA Chartered Accountants

All India Trinamool Congress 30B, Harish Chatterjee St., Kol-26

SCHEDULES TO & FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31.3.2025.

SCHEDULE – 17
SIGNIFICANT ACCOUNTING POLICIES:

I) All India Trinamool Congress (In short AITMC) is registered under Section 29A of the Representation of the People Act 1951 on the 1st day of 1998 with the Election Commission of India.

II) Financial statements are prepared on the basis of Accounting Standard issued by the Institute of Chartered Accountants of India to the extent possible subject to applicability of such standards.

III) The accounts of the AITMC are maintained on historical cost system. Incomes are recognised on accrual basis and Expenses are accounted for on accrual basis.

IV) Depreciation on fixed assets is provided on the WDV method by applying the following rates which as per the Party represents the rate based on the Life of Assets:

a.	Vehicles	:	15%
b.	Camera	:	15%
c.	Mobile Phone	:	15%
d.	Sound System	:	15%
e.	Air Conditioner	:	15%
f.	Coffee Machine	:	15%
g.	Machine	:	15%
h.	Television	:	15%
i.	Furniture & Fixture	:	10%
j.	Computer	:	40%

V) Inventories (Stock of Papers) are valued at lower of cost or net realisable value, on FIFO method, as certified by the concerned authority.

SCHEDULE – 18
NOTES ON ACCOUNTS:

VI) Rs.22,46,820/- shown under Advance for Land Account comprises of the payments made to the Estate Officer, Directorate of Estates, Govt. of India, New Delhi during

S. GHOSE & CO. LLP ESTD.-1918 KOLKATA Chartered Accountants

All India Trinamool Congress 30B, Harish Chatterjee St., Kol-26

155

ALL INDIA TRINAMOOL CONGRESS

30B, HARISH CHATTERJEE STREET, KOLKATA – 700 026

I) No donation has been received from outside India during the year.

II) Previous year figures have been regrouped and/or rearranged, wherever necessary.

All India Trinamool Congress

Aroop Biswas
Treasurer

All India Trinamool Congress

Chandrima Bhattacharya
Vice President, National Working Committee

In terms of our report of even date

For S. Ghose & Co. LLP
Chartered Accountants
FRN: 302184E/E300007

S. GHOSE & CO. LLP
ESTD.-1943
KOLKATA
Chartered Accountants

CA. Chandan Chattopadhay
Managing Partner
Membership No.: 051254
UDIN: 25051254BMOLM
N1656

Place: ***Kolkata***
Date: 26.09.2025

All India Trinamool Congress
30B, Harish Chatterjee St., Kol-26