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ANALYSIS OF ASSETS & LIABILITIES OF REGIONAL PARTIES

– FY 2011-12 TO 2015-16

A Report by
Association for Democratic Reforms

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Analysis of Assets & Liabilities of Regional Parties – FY 2011-12 to 2015-16

Introduction

There are a set of **accounting standards** set for commercial, industrial and business enterprises and these accounting standards are issued by the **Institute of Chartered Accountant of India (ICAI)**. Political parties fall under the non-commercial, non-industrial or non-business entity. Thus, the **standard accounting formats** of the other entities are **not applicable** to political parties.

The **Election Commission of India (ECI)** requested for recommendations from the **ICAI** to bring **uniformity** in the accounting and auditing practices of political parties. Thus, the “*Guidance note on Accounting & Auditing of political parties*” or the “*Accounting guidelines*” were formulated in **February, 2012** by the ICAI on the request of the ECI, in order to **improve accounting** and auditing standards of political parties and **improve transparency** in their finances. These guidelines laid down **principles** of recognition, measurement and disclosure items of income, expenditure, assets and liabilities in the financial statements of political parties.

This report analyses the **assets** and **liabilities** declared by the **22 Regional Parties** between **FY 2011-12 and 2015-16** – AAP, AGP, AIADMK, AIFB, BPF, DMDK, DMK, JKPDP, JDS, JDU, JMM, JVM(P), LJP, MNS, RLD, SAD, SFD, Shiv Sena (SHS), SP, TDP, TRS, YSR-Congress.

Executive Summary

Frequently asked questions

- **What is a balance sheet?**

Balance sheet contains information on three main financial aspects of the entity, which is a political party in this case.

a) The “**Assets**” of the party are resources such as cash, their bank investments, moveable and immovable properties, vehicles, etc.; b) The “**Capital**” or “**Reserve Fund**” portion of the balance sheet is the accumulated wealth of the political party which is essentially assets minus any liabilities of the party; c) The “**Liabilities**” of a political party includes borrowings from banks, unsecured loans, access to overdraft facilities, etc.

- **What is special about assets and liabilities/ income & expenditure of political parties?**

The accounting standards were created keeping in mind the nature of activities of the entities, be it commercial, industrial or business. While political parties do not perform any commercial activities, the purpose of the accounting standard i.e. maintain uniformity in presentation, is kept intact by merely modifying the terminology such as “Income and Expenditure” in place of “Profit and Loss”.

- **What are ECI’s transparency guidelines?**

Article 324 of the Constitution empowers the ECI with **plenary powers** which was established in the **Supreme Court judgement** (AIR 1978 SC 851) by stating that the Commission has the **powers to fill any legal vacuum** so as to promote free and fair elections. The [transparency guidelines](#), circulated in 2014, were lawful instructions issued after consultation with all recognised parties and hence are binding. These guidelines were formulated to improve financial transparency in political parties and strongly advised the parties to follow the ICAI guidelines formulated and circulated in February, 2012.

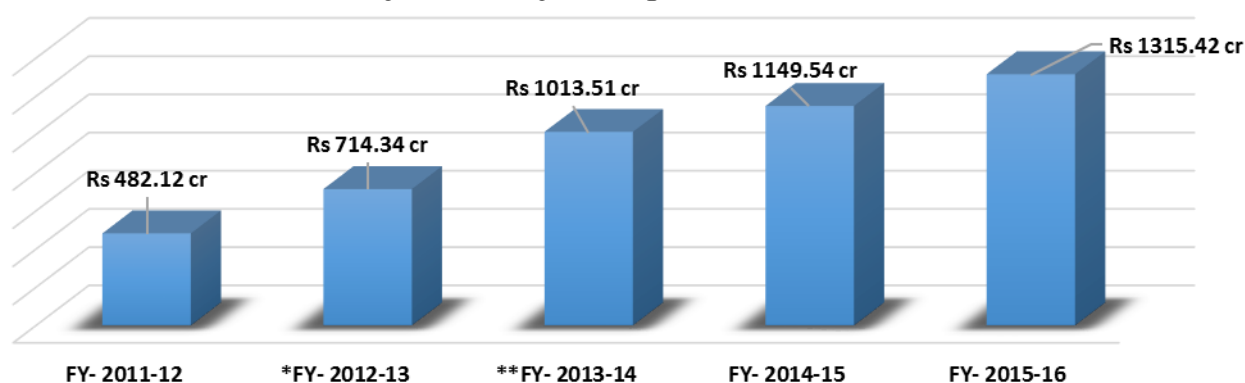
- **What information is captured in this report?**

The **assets**, **liabilities** and **capital** declared by the **22 Regional Parties (Annexure-1)** between **FY 2011-12 and 2015-16** have been taken up for analysis in this report. The **assets** include fixed assets, loans & advances, deposits made, investments, etc. while the **liabilities** include bank borrowings, sundry creditors, overdrafts, other liabilities, etc. The **capital/ reserve fund** is the amount set aside by the parties after subtracting liabilities from the total assets, every year, for party expenditure.

Declaration of assets by the Regional Parties – FY 2011 to 2015-16

- The **average total assets** declared by the 20 Regional Parties during **FY 2011-12** was **Rs 24.11 cr** which increased to **Rs 65.77 cr** during **FY 2015-16**.
- YSR Congress** was registered in **March, 2011** and **AAP** was registered in **November, 2012**. The average assets declared by the these two parties during **FY 2012-13** was **Rs 1.165 cr** which increased to **Rs 3.765 cr** during FY-2015-16.

Total assets declared year-wise by the Regional Parties - FY 2011-12 to 2015-16



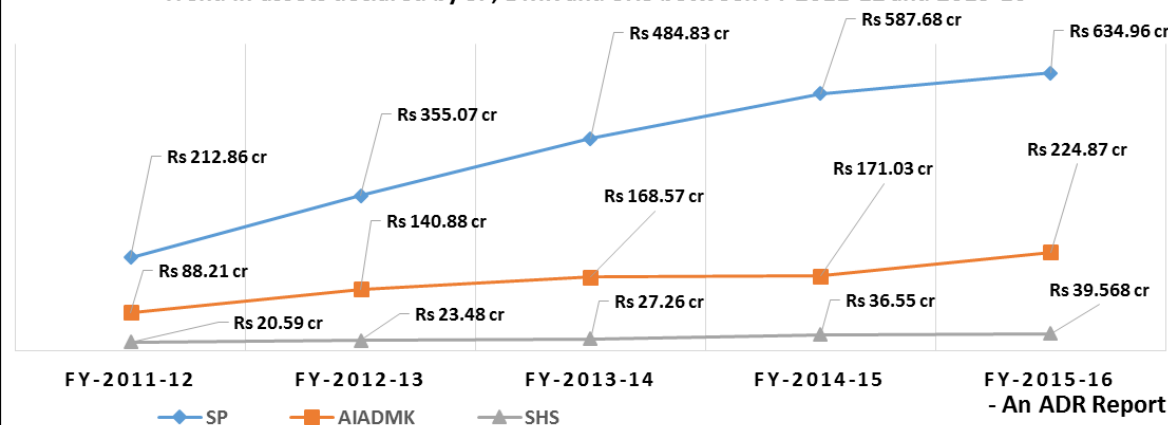
-An ADR Report

*The balance sheet of AGP, BPF, JKDP, JMM, JVM-P, MNS and TRS for the FY 2012-13 is unavailable in the public domain

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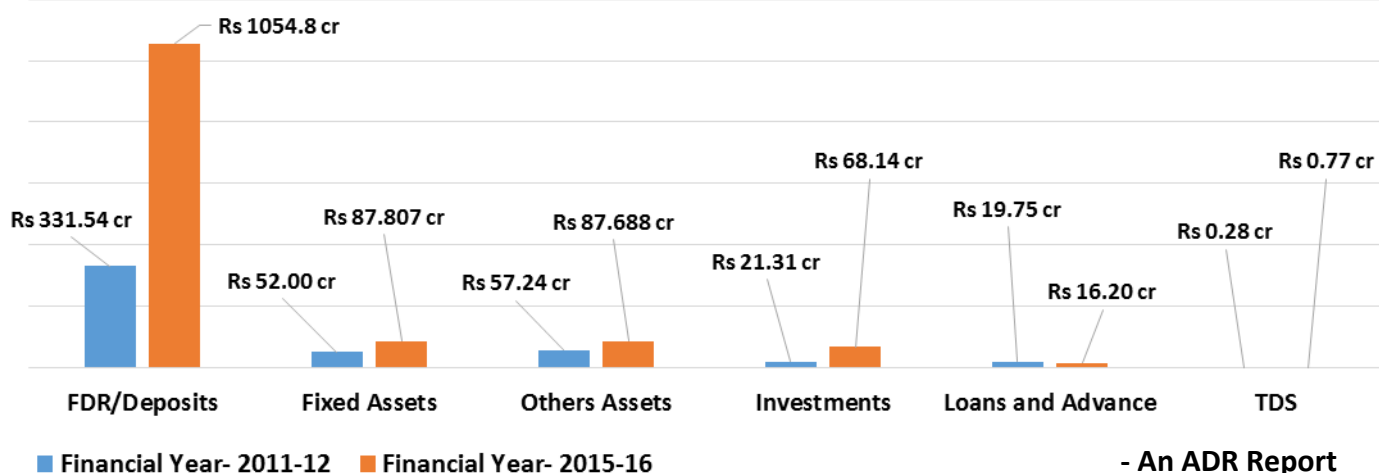
- During **FY 2011-12**, the declared asset of **SP** was **Rs 212.86 cr** which increased by **198%** to **Rs 634.96 cr** during **FY 2015-16**.
- SP, AIADMK, AIFB and SHS** are the only major Regional Parties to show a steady increase in their annual declared assets. The **total assets** of **AIADMK** between FY 2011-12 & 2015-16 **increased by 155%** (Rs 88.21 cr to Rs 224.87 cr) while that of **SHS** increased from Rs 20.59 cr to Rs 39.568 cr (**by 92%**).

Trend in assets declared by SP, DMK and SHS between FY 2011-12 and 2015-16



- The assets declared by Regional Parties fall under **6 major heads**: fixed assets, loans & advances, FDR/ deposits, TDS, Investments and other assets.
- During **FY 2011-12**, the Regional Parties declared maximum assets under **FDR/ deposits** which amounted to **Rs 331.54 cr** (68.77% of total assets) which increased to **Rs 1054.80 cr** (80.19% of total assets) in **FY 2015-16**.
- It is to be noted that the **only asset category** to show a **reduction** in value was **"Loans and Advance"**. During FY 2011-11, parties invested a total of **Rs 19.75 cr** whose current value stands at **Rs 16.20 cr**.

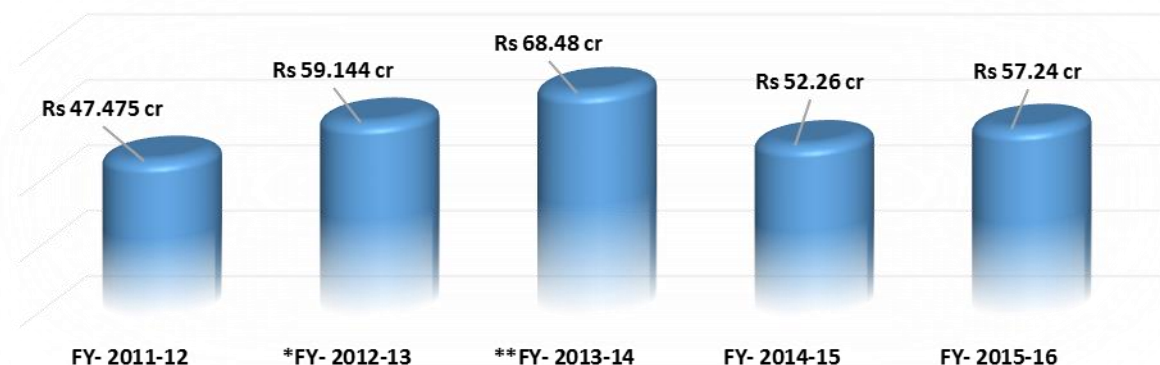
Declaration of assets under various heads by Regional Parties - FY 2011-12 & 2015-16



Declaration of liabilities by Regional Parties – FY 2011-12 to 2015-16

- The **total liabilities** declared by the 20 Regional Parties (whose details are available for both FY 2011-12 & 2015-16), was **Rs 47.475 cr** during **FY 2011-12** which increased to **Rs 52.21 cr** during **FY 2015-16**.
- Rs 2.37 cr** was the average **liability** per party during FY 2011-12, while it was Rs 2.61 cr per party during **FY 2015-16**.
- Total liabilities of YSR-C and AAP for **FY 2012-13** was **Rs 1.86 cr** (an average of **Rs 93 lakh** per party) and that for **FY 2015-16** was **Rs 5.03 cr** (an average of **Rs 2.515 cr** per party).

Total liabilities declared year-wise by the Regional Parties - FY 2011-12 to 2015-16



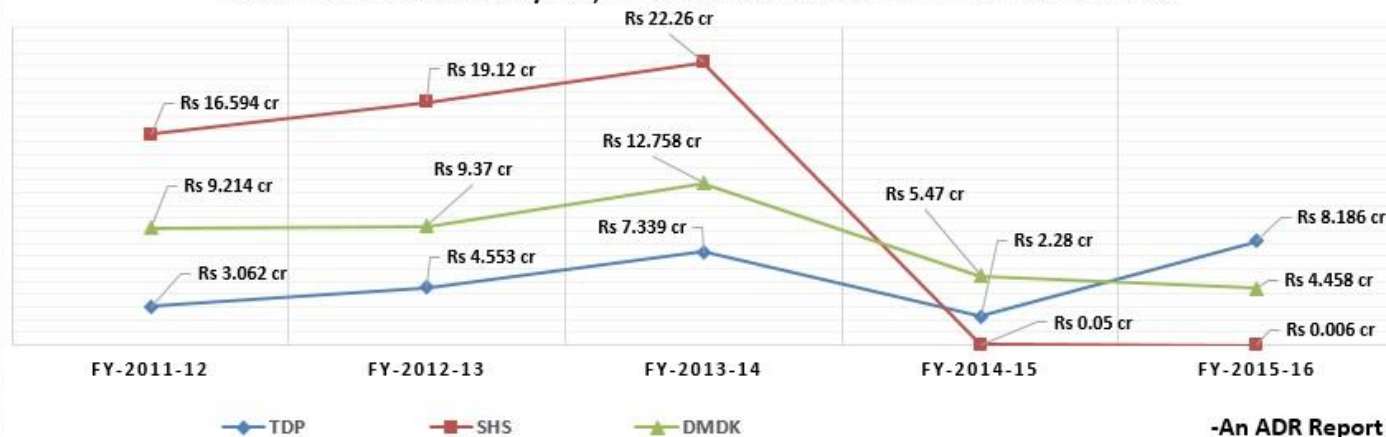
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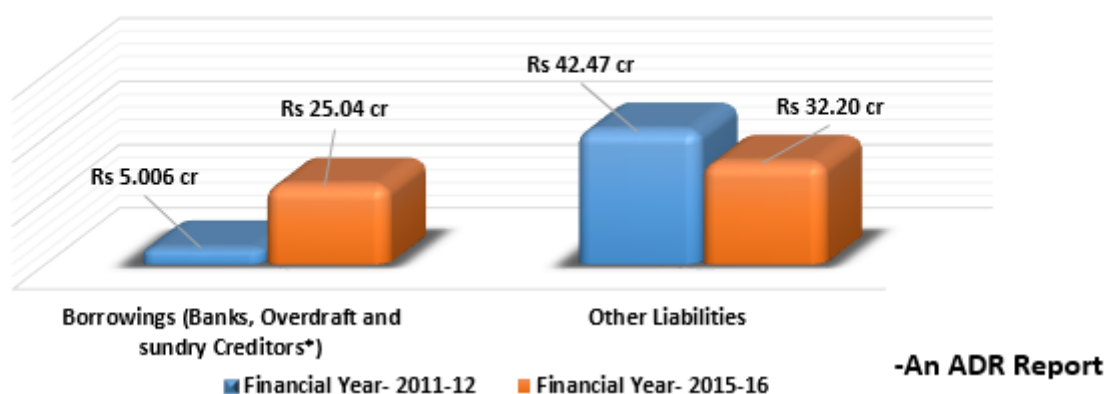
- During FY 2011-12, **SHS** declared the highest total liabilities of **Rs 16.594 cr** followed by **DMK** with **Rs 9.214 cr**.
- Highest liabilities during **FY 2015-16** was declared by **TRS (Rs 15.97 cr)** but the party had declared **NIL liabilities** during FY 2011-12. Second highest liabilities was declared by **TDP** with **Rs 8.186 cr**.
- Between **FY 2013-14** and **2014-15**, liabilities of **Shivsena** reduced by **99.78%** (Rs 22.21 cr) while that of **TDP** increased by **259%** (Rs 5.906 cr) between FY 2014-15 and 2015-16.

Trend in liabilities declared by TDP, Shivsena and DMDK between FY 2011-12 & 2015-16



- The liabilities declared by Regional Parties fall under **2 major heads**: Borrowings (from banks, overdraft facilities and sundry creditors) and other liabilities.
- Between **FY 2011-12** and **2015-16**, the Regional Parties declared a **decrease in liabilities** under “**other liabilities**” - **Rs 42.47 cr** (FY 2011-12) to **Rs 32.20 cr** (FY 2015-16). Liabilities under “**borrowings**” showed an increase of **400%** or **Rs 20.034 cr** between FY 2011-12 (Rs 5.006 cr) and FY 2015-16 (Rs 25.04 cr).
- 12 Regional Parties** have declared **NIL borrowings** for FY 2011-12 while **9 parties** declared **NIL borrowings** during FY 2015-16.

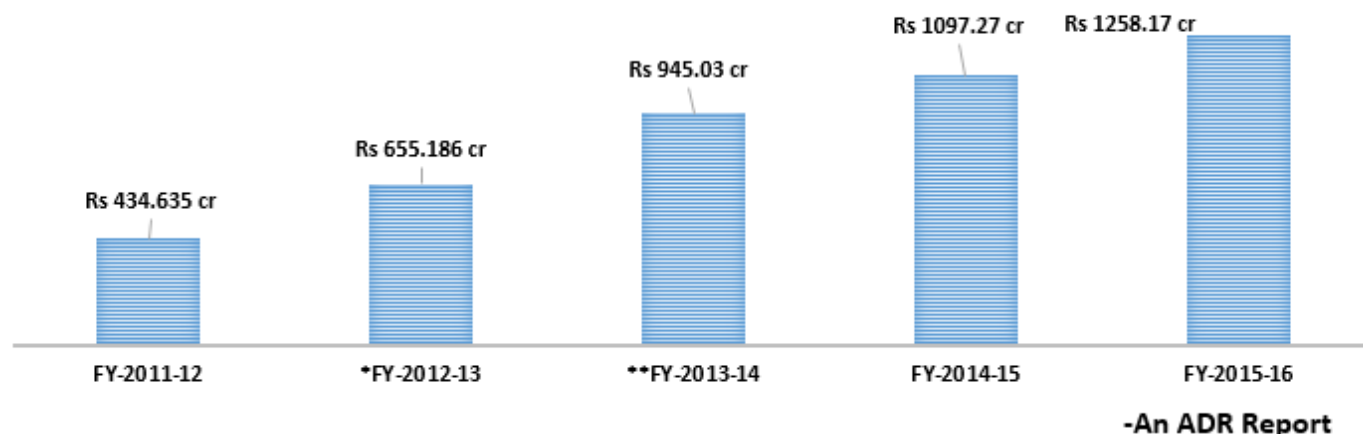
Declaration of liabilities under various heads by Regional Parties -FY 2011-12 & FY 2015-16



Capital declared by Regional Parties – FY 2011-12 to 2015-16

- The total **Capital/ Reserve fund** set aside by the Regional Parties during **FY 2011-12** was **Rs 434.635 cr**, which increased by **Rs 823.535 cr** (189.48%) to **Rs 1258.17 cr** during **FY 2015-16**.
- Between FY 2014-15 & 2015-16 the **Capital** declared by Regional Parties **increased** by **14.66%** or **Rs 160.90 cr**.

Status of Capital/Reserve Fund of Regional Parties - FY- 2011-12 to 2015-16

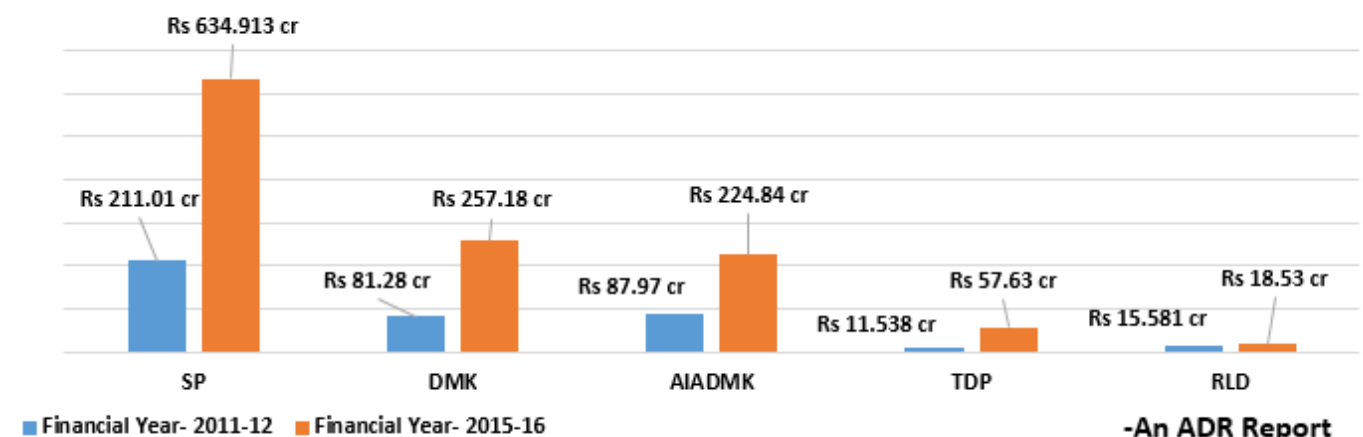


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- **SP** has the highest capital of **Rs 634.913 cr** during FY 2015-16 followed by **Rs 257.18 cr** of **DMK** and **Rs 224.84 cr** of **AIADMK**.
- **TDP** declared total **capital fund** of **Rs 11.538 cr** during FY- 2011-12, which increased to **Rs 46.09 cr** during **FY- 2015-16**, an increase of **Rs 34.552 cr** or **299%**.

Status of Capital/Reserve Fund of Top 5 Regional Parties - FY- 2011-12 and 2015-16



Observations & Recommendations of ADR

Observations

1. According to the ICAI guidelines, parties are directed to **declare details** of the financial institutions, banks or **agencies from whom loans** were taken. The guidelines specify that the parties should state the *“terms of repayment of term loans”* on the basis of due date such as a year, 1-5 years or payable after 5 years – **not declared by the Regional Parties**.
2. Details of loans given by the parties in cash/ kind should be specified and if it constitutes more than 10% of the total loans, **nature and amount of such loans** should be declared specifically by the parties - **not declared by the Regional Parties**.
3. **ICAI guidelines** on auditing of political parties which were also **endorsed by the ECI** in order to improve transparency in the finances of political parties, **remain guidelines only** and have not been actively taken up by the political parties as a mandatory procedure to disclose details of their income. These guidelines were

meant to **standardize the format** of financial statements of parties apart from **improving disclosure** of income, expenditure, assets and liabilities of the unique association, political parties. Details of disclosure included:

- a. Classification and disclosure of details of donors (individuals, companies, institutions and others) – **classification not declared by the Regional Parties.**
- b. Revenue from **issuance of coupons** of different **denominations** to be disclosed separately – **not declared by the Regional Parties.**

Recommendations

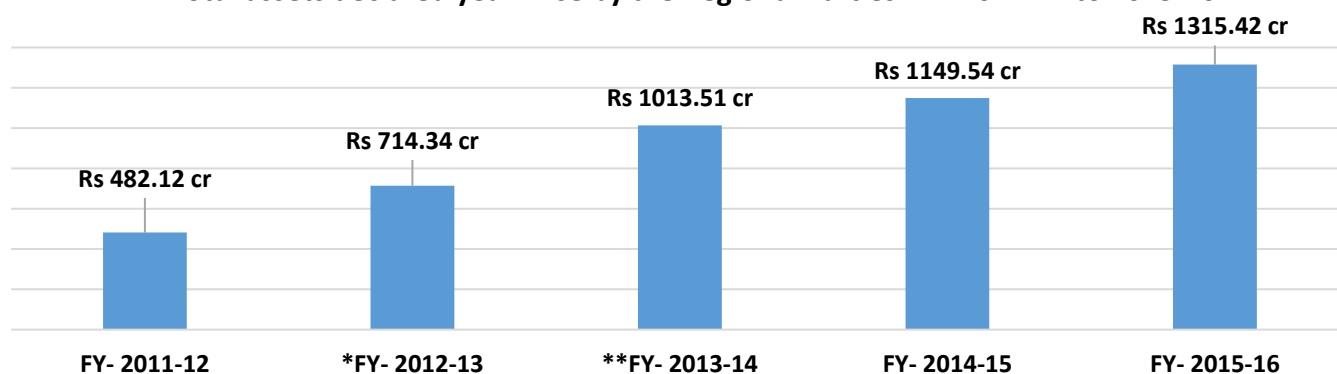
1. **Changing of auditors** every three years:
 - a. The amended [Companies Act, 2013](#), which came into force on 29th Aug, 2013, stated that **no Company** shall have an auditor for **more than 5 years** but this rule was **not applied** for political parties. Hence, designating a firm/person for auditing of accounts of parties for long durations is not desirable as there is a feasibility of making finances of parties **as opaque as possible**.
 - b. Indian laws do not permit **foreign auditing firms** to operate directly in India but they might have a **tie-up with domestic auditing firms** which may enable **foreign companies** to have **access to** the parties' internal accounting.
 - c. The 255th Law Commission report has recommended that the accounts of political parties be "audited by a qualified and practicing Chartered Accountant **from a panel** of such accountants maintained for the purpose by the **Comptroller and Auditor General.**" However as per the current practice, political parties **choose their auditors** entirely on their own. This needs to change.
2. As the income-expenditure statements of political parties are **assessed rarely** (even those of National Parties), authenticity of the accounts submitted **remains doubtful**. When the authenticity is not verified, the auditors who might be **under-reporting** the accounts, remain **out of purview of punishment**. With online submission of IT Returns, political parties do not submit details of income, expenditure and assets and liabilities as attachments. Thus, the IT department too does not have enough information on the finances of political parties! **Annual scrutiny of documents submitted by political parties is recommended.**
3. The 170th Law Commission report recommended introduction of **Section 78A** in the RPA and proposed penalties for political parties defaulting in the maintenance of accounts. This needs to be introduced and implemented.
4. **Section 276CC of the IT Act** penalizes individuals who fail to submit their IT returns. Similar **legal provisions** should be applicable to political parties too. Supreme Court judgement in Common Cause vs. Union of India & ors. had stated that when parties default in filing their returns, prima facie they violate provision of IT Act.

Detailed Report

Declaration of total assets by the Regional Parties – FY 2011-12 to 2015-16

- The **average total assets** declared by the 20 Regional Parties during **FY 2011-12** was **Rs 24.11 cr** which increased to **Rs 65.77 cr** during **FY 2015-16**.
- The 20 regional parties declared an **average asset increase** of **Rs 41.66 cr** or **172.79%** between FY 2011-12 and 2015-16.
- YSR Congress** was registered in **March, 2011** and **AAP** was registered in **November, 2012**. The average assets declared by the these two parties during **FY 2012-13** was **Rs 1.165 cr** which increased to **Rs 3.765 cr** during FY-2015-16.
- An average asset increase of **Rs 2.60 cr** or **223 %** was declared by the two parties between FY 2011-12 and 2015-16.

Total assets declared year-wise by the Regional Parties - FY 2011-12 to 2015-16



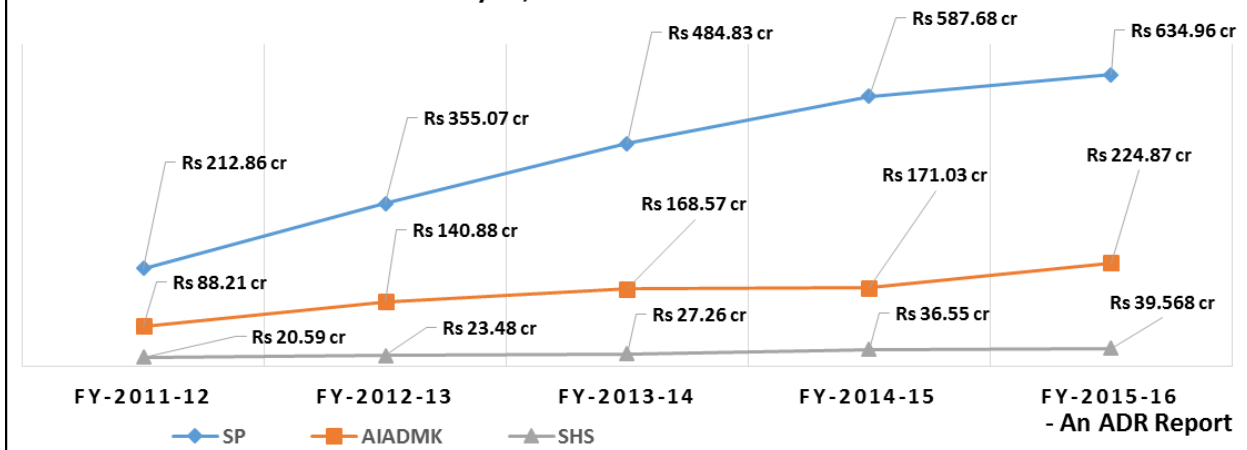
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Party-wise declaration of total assets – FY 2011-12 to 2015-16

- SP, AIADMK, AIFB and SHS** are the only major Regional Parties to show a steady increase in their annual declared assets. The **total assets** of **AIADMK** between FY 2011-12 & 2015-16 **increased by 155%** (Rs 88.21 cr to Rs 224.87 cr) while that of **SHS** increased from Rs 20.59 cr to Rs 39.568 cr (**by 92%**).

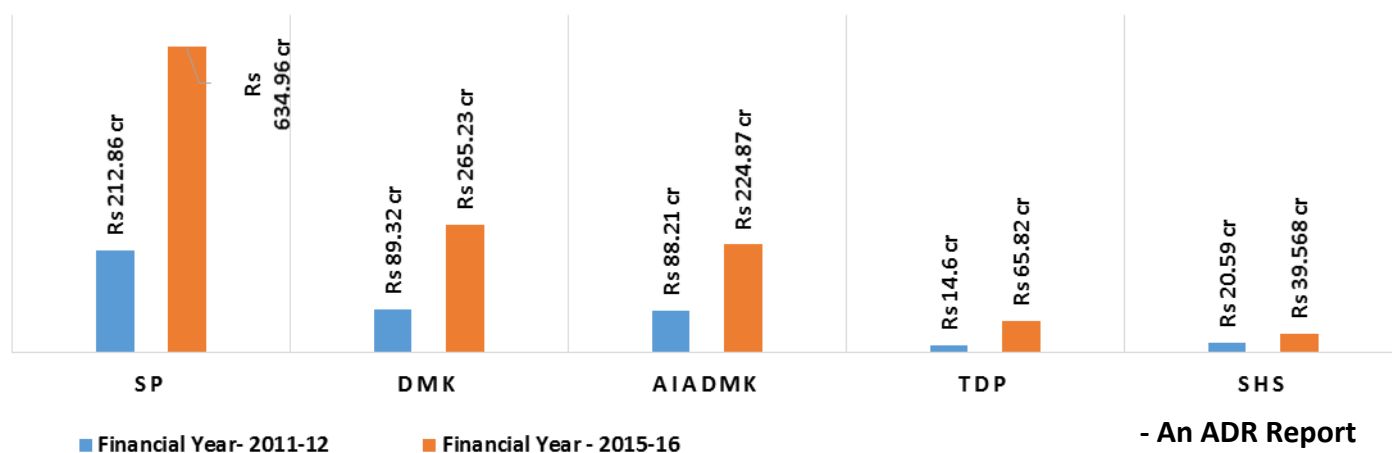
Trend in assets declared by SP, DMK and SHS between FY 2011-12 and 2015-16



- During **FY 2011-12**, the declared asset of **SP** was **Rs 212.86 cr** which increased by **198%** to **Rs 634.96 cr** during **FY 2015-16**.

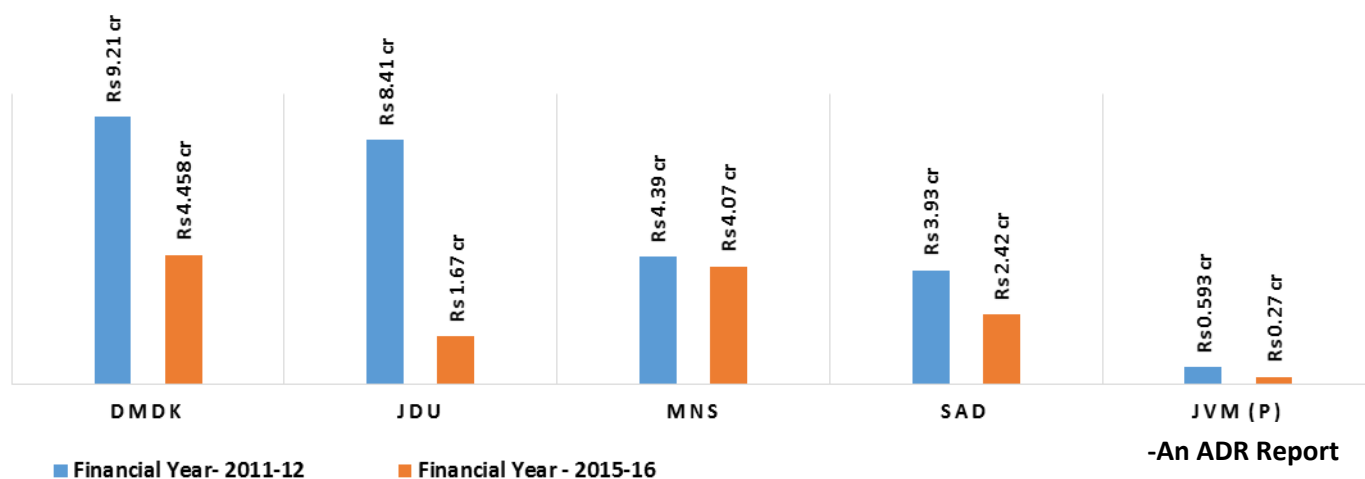
- The total assets of **DMK** increased from **Rs 89.32 cr** during FY 2011-12 to **Rs 265.23 cr** during FY 2015-16, an increase of **Rs 175.91 cr** or **197%**.

Asset Increase declared by Top 5 Regional Parties in FY- 2011-12 and 2015-16



- DMDK, JDU, MNS, SAD and JVM-P show a decrease in their annual declared assets for FY 2011-12 and 2015-16. The total assets of JDU between FY 2011-12 & 2015-16 decreased by **404%** (Rs 8.41 cr to Rs 1.67 cr) while that of JVM-P decreased from Rs 59.30 lakh to 27 lakh (**120%**)

Asset decrease declared by the 5 Regional Parties in FY- 2011-12 and 2015-16



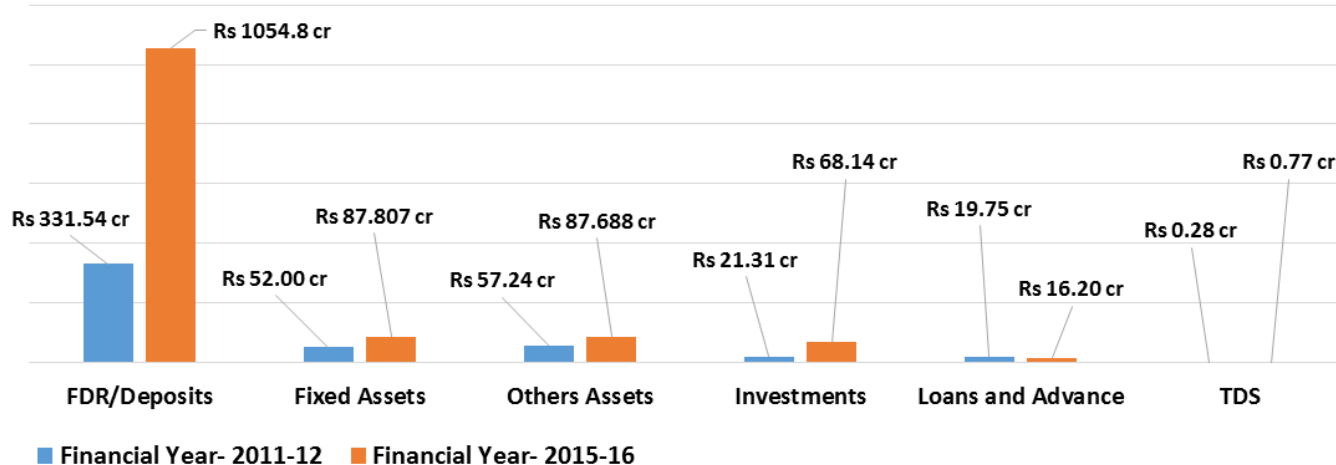
Total assets declared year-wise by the Regional Parties - FY 2011-12 to 2015-16 (Rs in cr)					
Political Party	2011-12	2012-13	2013-14	2014-15	2015-16
SP	212.86	355.07	484.83	587.68	634.96
DMK	89.32	122.2	204.65	194.49	265.23
AIADMK	88.21	140.88	168.57	171.03	224.87
TDP	14.6	12.7	14.01	57.04	65.82
SHS	20.59	23.48	27.26	36.55	39.568
RLD	15.74	18.82	20.22	19.33	18.61
JDU	8.41	17.16	19.555	17.98	1.67
TRS	5.37			20.42	20.61

Total assets declared year-wise by the Regional Parties - FY 2011-12 to 2015-16 (Rs in cr)					
Political Party	2011-12	2012-13	2013-14	2014-15	2015-16
SDF	3.20	6.06	10.94	11.23	10.8
DMDK	9.21	9.37	12.76	5.47	4.458
AAP	-	1.26	21.42	8.42	7.31
SAD	3.93	2.92	11.31	2.54	2.42
AIFB	2.28	2.4	2.5	3.54	4.299
MNS	4.39		3.28	1.83	4.07
JMM	1.66		1.89	4.5	3.36
YSR Congress	-	1.07	6.45	1.68	0.22
LJP	0.4	0.309	1.088	2.59	2.75
BPF	0.328		0.41	1.42	1.49
JDS	0.27	0.64	0.34	0.18	1.6
JVM (P)	0.593		1.12	0.596	0.27
AGP	0.54		0.54	0.54	0.549
J&K PDP	0.219		0.368	0.482	0.484
Total Assets	Rs 482.12 cr	Rs 714.34 cr	Rs 1013.51 cr	Rs 1149.54 cr	Rs 1315.42 cr

Details of various assets declared by Regional Parties – FY 2011-12 to 2015-16

- The assets declared by Regional Parties fall under **6 major heads**: fixed assets, loans & advances, FDR/ deposits, TDS, Investments and other assets.
- During FY 2011-12**, the Regional Parties declared maximum assets under **FDR/ deposits** which amounted to **Rs 334.54 cr**. This constituted **68.77%** of total assets declared by the parties under various heads.
- The second highest was assets declared under **'other assets'** and amounted to **Rs 57.24 cr**.
- During FY 2015-16**, the highest asset category was **FDR/ deposits** under which the parties declared holding **Rs 1054.80 cr** which formed **80.19%** of the total assets declared under various heads by the parties.
- The second highest** was under **Fixed Assets** with **Rs 87.807 cr** or **6.68%** of the total assets during this year.
- It is to be noted that the **only asset category** to show a **reduction** in value was **"Loans and Advance"**. During FY 2011-12, parties' Loans & Advance formed a total of **Rs 19.75 cr** whose current value stands at **Rs 16.20 cr**.

Declaration of assets under various heads by Regional Parties - FY 2011-12 & 2015-16

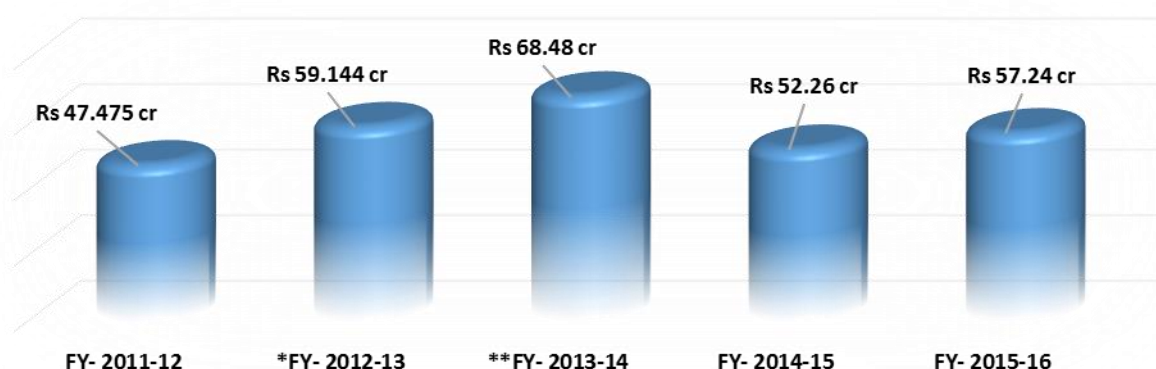


Declaration of assets under various heads by Regional Parties – FY 2011-12 and 2015-16 (Rs in cr)							
Financial Year	Party	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets
2011-12	AAP	-	-	-	-	-	-
	AIADMK	3.714	7.714	73.567	0.114	0	3.1
	AIFB	0.01	0	0.35	0	0	1.92
	AGP	0.06	0.014	0	0	0	0.466
	BPF	0.285	0	0	0	0	0.043
	DMDK	0.17	0.12	8	0	0	0.92
	DMK	23.518	0.816	63.576	0	0.0002	1.41
	JKPDP	0.12	0	0	0	0	0.099
	JDS	0.17	0	0	0	0	0.1
	JDU	0.767	0.013	0.277	0.0022	0	7.35
	JMM	0.099	0.29	0	0	0	1.27
	JVM-P	0.288	0.017	0	0	0	0.2879
	LJP	0.358	0	0	0	0	0.042
	MNS	0.168	0.3	0	0	0	3.92
	RLD	3.434	0.078	6.298	0	5.56	0.37
	SP	8.507	1.81	173.27	0.074	0	29.2
	SAD	2.72	0.54	0	0.03	0	0.64
	SHS	1.16	2.08	0	0	15.75	1.6
	SDF	0.15	2.03	0	0	0	1.02
	TRS	5.05	0	0	0	0	0.316
	TDP	1.25	3.93	6.197	0.058	0	3.165
	YSR-Congress	-	-	-	-	-	-
TOTAL		Rs 52.00 cr	Rs 19.75 cr	Rs 331.54 cr	Rs 0.28 cr	Rs 21.31 cr	Rs 57.24 cr
2015-16	AAP	1.295	1	1.23	0	0	3.785
	AIADMK	5.119	1.678	213.2	0.117	0	4.756
	AIFB	2.46	0.44	0.446	0.016	0	0.937
	AGP	0.0459	0.0001	0.014	0	0	0.489
	BPF	0.19	0	0	0	0	1.3
	DMDK	0.116	0.43	3.5	0.16	0	0.252
	DMK	20.62	0.307	224.75	0	0.0002	19.55
	JKPDP	0.223	0	0	0	0	0.261
	JDS	0.844	0.4597	0	0	0	0.294
	JDU	0.755	0.03	0.37	0	0	0.516
	JMM	0.348	1.04	0	0	0.29	1.682
	JVM-P	0.2	0.014	0	0	0	0.055
	LJP	1.837	0	0.45	0	0	0.465
	MNS	0.379	0.52	0	0	0	3.17
	RLD	6.416	0.01	2.03	0	7.28	2.87
	SP	26.66	5.216	538.69	0	30.26	34.13
	SAD	2	0.125	0.05	0.05	0	0.195
	SHS	2.197	0.50	1.665	0.335	30.31	4.561
	SDF	9.64	0.001	0	0	0	1.16
	TRS	5.292	0.930	9.818	0.09	0	4.48
	TDP	1.03	3.46	58.59	0	0	2.74
	YSR-Congress	0.14	0.039	0	0	0	0.04
TOTAL		Rs 87.807 cr	Rs 16.20 cr	Rs 1054.80 cr	Rs 0.77 cr	Rs 68.14 cr	Rs 87.688 cr

Declaration of total liabilities by the Regional Parties – FY 2011-12 to 2015-16

- The **total liabilities** declared by the 20 Regional Parties (whose details are available for both FY 2011-12 & 2015-16), was **Rs 47.475 cr** during **FY 2011-12** which increased to **Rs 52.21 cr** during **FY 2015-16**.
- Rs 2.37 cr** was the average **liability** per party during FY 2011-12, while it was Rs 2.61 cr per party during **FY 2015-16**.
- Total liabilities of YSR-C and AAP for **FY 2012-13** was **Rs 1.86 cr** (an average of **Rs 93 lakh** per party) and that for **FY 2015-16** was Rs 5.03 cr (an average of **Rs 2.515 cr** per party).
- Total liabilities **peaked** during **FY 2013-14** when the regional parties declared **Rs 68.48 cr** which reduced to **Rs 52.26 cr** during **FY 2014-15**.

Total liabilities declared year-wise by the Regional Parties - FY 2011-12 to 2015-16



-An ADR Report

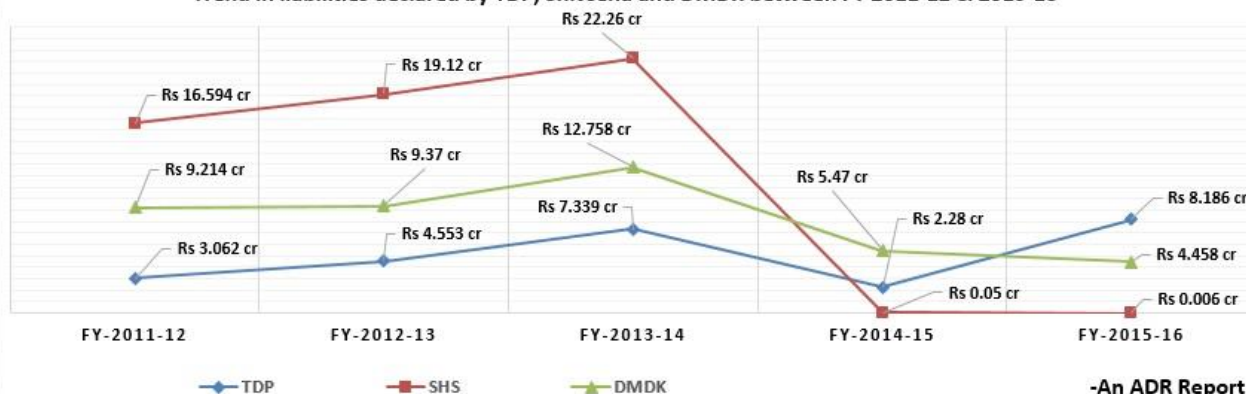
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**The balance sheet of TRS for the FY 2013-14 is unavailable in the public domain

Party-wise declaration of total liabilities – FY 2011-12 to 2015-16

- During FY 2011-12, **SHS** declared the highest total liabilities of **Rs 16.594 cr** followed by **DMK** with **Rs 9.214 cr**.
- Between FY 2013-14 and 2014-15, liabilities of **Shivsena reduced** by **99.78%** (Rs 22.21 cr) while that of **TDP increased** by **259%** (Rs 5.906 cr) between FY 2014-15 and 2015-16.

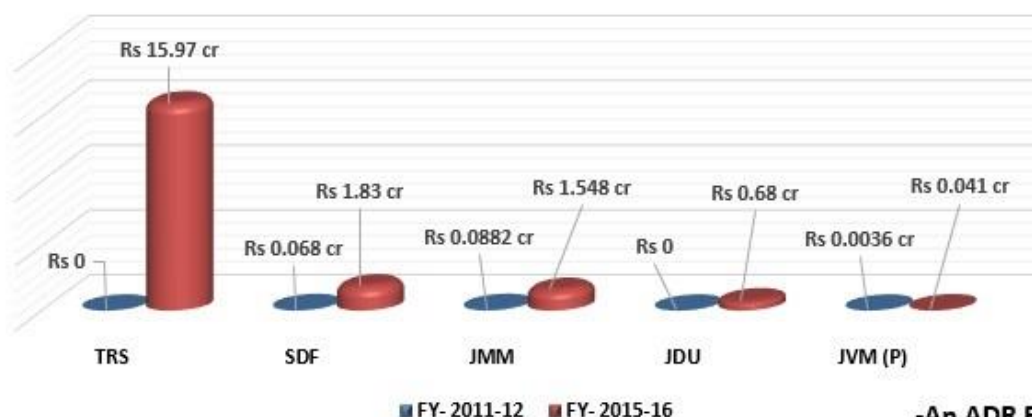
Trend in liabilities declared by TDP, Shivsena and DMK between FY 2011-12 & 2015-16



-An ADR Report

- Highest liabilities during **FY 2015-16** was declared by **TRS Rs 15.97 cr** but the party had declared **NIL liabilities** during FY 2011-12. Second highest liabilities was declared by **TDP** with **Rs 8.186 cr**.
- JDU** is the only other party apart from **TRS** to declare **nil** liabilities during FY 2011-12 but **Rs 68 lakhs** of liabilities during FY 2015-16.

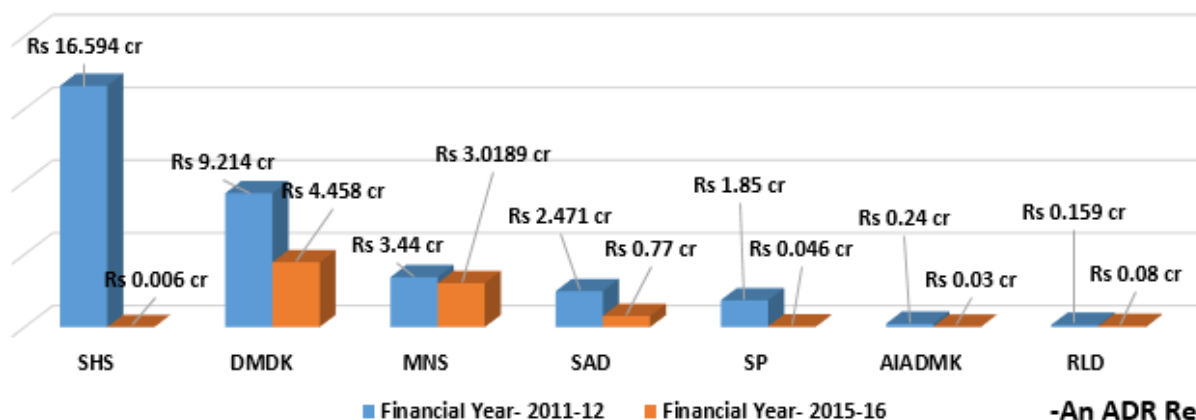
Increase in liabilities declared by Regional Parties in FY- 2011-12 and 2015-16



-An ADR Report

- A total of seven Regional Parties had declared a **decrease** in their total **liabilities** between **FY 2011-12** and **2015-16**.
- Maximum decrease was observed in the liabilities declared by **Shivsena**, from **Rs 16.59 cr** during **FY 2011-12** to **Rs 0.006 cr** during **FY 2015-16**, a decrease of **99.96%** or **Rs 16.584 cr**.
- DMDK** declared a decrease of **Rs 4.756 cr** or **51.62%** in its total liabilities between FY 2011-12 (Rs 9.214 cr) and FY 2015-16 (Rs 4.458 cr).

Decrease in liabilities declared by Regional Parties - FY- 2011-12 and 2015-16



-An ADR Report

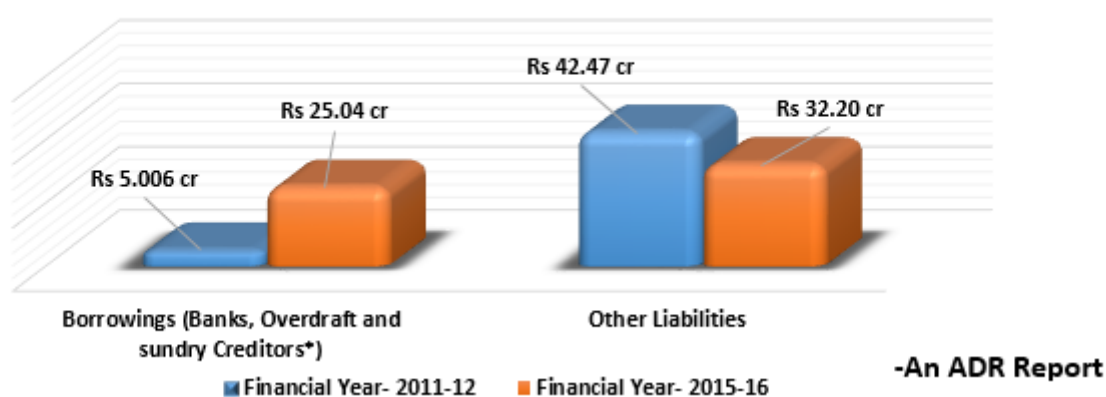
Total liabilities declared year-wise by the Regional Parties - FY 2011-12 to 2015-16 (Rs in cr)					
Regional Parties	2011-12	2012-13	2013-14	2014-15	2015-16
SHS	16.594	19.12	22.26	0.05	0.006
DMDK	9.214	9.37	12.758	5.47	4.458
DMK	8.04	8.14	8.05	8.05	8.05
TRS	0			15.78	15.97
TDP	3.062	4.553	7.339	2.28	8.186
JDS	2.061	2.156	2.161	5.186	7.17
SP	1.85	9.86	2.217	0.047	0.046
YSR Congress	-	1.49	2.9	5.1	3.87
SDF	0.068	3.035	3.55	1.885	1.83
MNS	3.44	0	2.228	0.78	3.0189
SAD	2.471	0.577	0.701	1.957	0.77

Total liabilities declared year-wise by the Regional Parties - FY 2011-12 to 2015-16 (Rs in cr)					
Regional Parties	2011-12	2012-13	2013-14	2014-15	2015-16
AAP	-	0.37	3.058	0.99	1.16
JMM	0.0882	0	0.17	2.7	1.548
LJP	0	0	0	1.19	0
AIADMK	0.24	0.462	0.04	0.357	0.03
J&K PDP	0.173		0.185	0.299	0.301
JDU	0	0.01	0.004	0.05	0.68
JVM (P)	0.0036	0	0.596	0.0368	0.041
RLD	0.159	0	0.252	0.0308	0.08
AGP	0.008		0.01	0.01	0.019
BPF	0.003		0.003	0.003	0.003
AIFB	0	0.0018	0	0	0
Total Liabilities	Rs 47.475 cr	Rs 59.144 cr	Rs 68.48 cr	Rs 52.26 cr	Rs 57.24 cr

Details of various liabilities declared by Regional Parties – FY 2011-12 to 2015-16

- The liabilities declared by Regional Parties fall under **2 major heads**: borrowings (from banks, overdraft facilities and sundry creditors) and other liabilities.
- During FY 2011-12, the Regional Parties declared **Rs 42.47 cr** as “other liabilities” while declaring **Rs 5.006 cr** as “borrowings” from various sources.
- During FY 2015-16, the highest liabilities continued to be “other liabilities” where the parties declared a total of **Rs 32.20 cr** while under “borrowings”, **Rs 25.04 cr** was declared by the Regional Parties.
- Liabilities under “borrowings” showed an increase of **400%** or **Rs 20.034 cr** between FY 2011-12 and FY 2015-16.

Declaration of liabilities under various heads by Regional Parties -FY 2011-12 & FY 2015-16



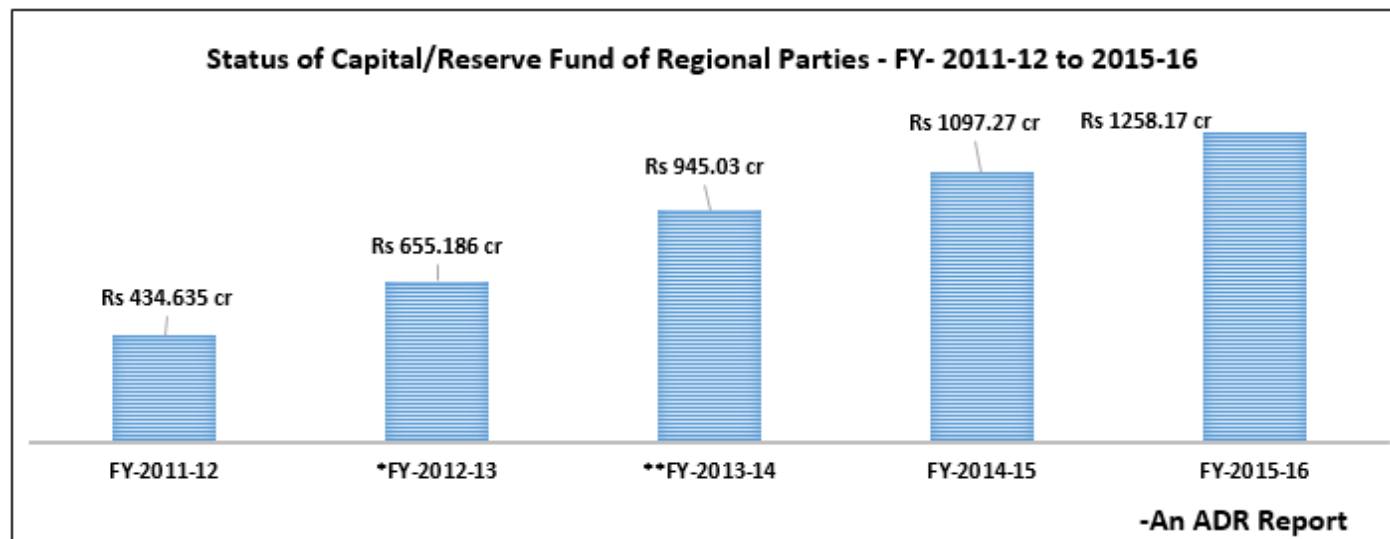
*Details of sundry creditors were not provided by all the parties in their audit reports

- Highest liabilities under **Borrowings** for FY 2011-12 was declared by **SAD – Rs 2.444 cr** followed by **JDS** with **Rs 2.045 cr**. During FY 2015-16, maximum **borrowings** was declared by **DMK – Rs 7.867 cr** followed by **JDS** with **Rs 7.04 cr**.
- 12 Regional Parties** have declared **NIL borrowings** for FY 2011-12 while **9 parties** declared **NIL borrowings** during FY 2015-16.
- Under **other liabilities**, **Shivsena** declared the highest amount of **Rs 16.594 cr** during FY 2011-12 followed by **DMDK** with **Rs 9.207 cr**. Maximum **other liabilities** during FY 2015-16 was declared by **TRS – Rs 15.97 cr** followed by **DMDK** with **Rs 4.444 cr**.

Financial Year	Regional Parties	Borrowings (Banks, Overdraft and sundry creditors*)	Other Liabilities
2011-12	AAP	-	-
	AIADMK	0.16	0.08
	AIFB	0	0
	AGP	0	0.008
	BPF	0	0.003
	DMDK	0.007	9.207
	DMK	0	8.04
	JKPDP	0	0.173
	JDS	2.045	0.016
	JDU	0	0
	JMM	0.088	0.0002
	JVM-P	0.0025	0.0011
	LJP	0	0
	MNS	0.1	3.34
	RLD	0.159	0
	SP	0	1.85
	SAD	2.444	0.027
	SHS	0	16.594
	SDF	0	0.068
	TRS	0	0
	TDP	0	3.062
	YSR-Congress	-	-
TOTAL		Rs 5.006 cr	Rs 42.47 cr
2015-16	AAP	0.71	0.45
	AIADMK	0.03	0
	AIFB	0	0
	AGP	0	0.019
	BPF	0	0.003
	DMDK	0.014	4.444
	DMK	7.867	0.183
	JKPDP	0	0.301
	JDS	7.04	0.13
	JDU	0.08	0.6
	JMM	1.528	0.02
	JVM-P	0.024	0.017
	LJP	0	0
	MNS	0.0189	3
	RLD	0.054	0.026
	SP	0	0.046
	SAD	0.525	0.245
	SHS	0	0.006
	SDF	0	1.83
	TRS	0	15.97
	TDP	6.327	1.859
	YSR-Congress	0.82	3.05
TOTAL		Rs 25.04 cr	Rs 32.20 cr

Capital/ reserve funds declared by Regional Parties – FY 2011-12 to 2015-16

- The total **Capital/ Reserve fund** set aside by the Regional Parties during **FY 2011-12** was **Rs 434.635 cr**, which increased by **Rs 823.535 cr** (189.48%) to **Rs 1258.17 cr** during **FY 2015-16**.
- Between FY 2014-15 & 2015-16 the **Capital** declared by Regional Parties **increased by 14.66%** or **Rs 160.90 cr**.

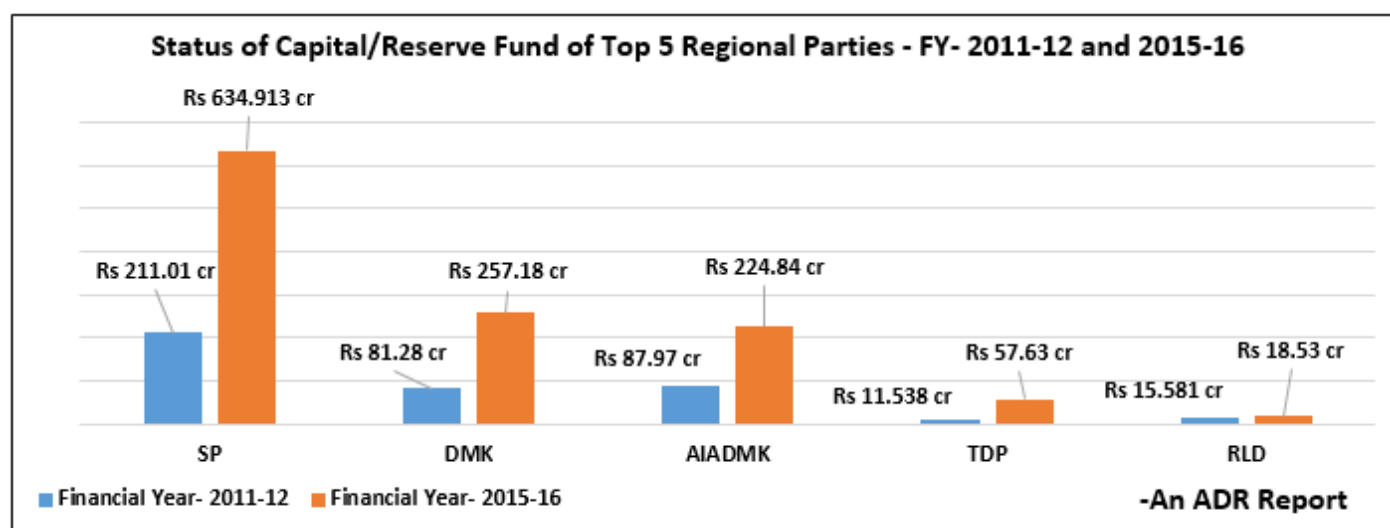


*The balance sheet of AGP, BPF, JKPDP, JMM, JVM-P, MNS and TRS for the FY 2012-13 is unavailable in the public domain

**The balance sheet of TRS for the FY 2013-14 is unavailable in the public domain

Party-wise declaration of total Capital/ reserve funds – FY 2011-12 to 2015-16

- SP** has the highest capital of **Rs 634.913 cr** during FY 2015-16 followed by **Rs 257.18 cr** of **DMK** and **Rs 224.84 cr** of **AIADMK**.
- Only **DMDK** has declared **nil** amount in **Capital/Reserve funds** between FY 2011-12 and 2015-16.
- YSR- Congress** and **JDS** are the only two parties to declare **negative amount** in their Capital/ Reserve Fund which translates to their **expenditure being in excess of their income** on an annual basis.



Status of Capital/ reserve funds of Regional Parties in 2011-12 and 2015-16					
Regional Party	FY- 2011-12	FY-2012-13	FY-2013-14	FY-2014-15	FY-2015-16
SP	211.01	345.21	482.616	587.63	634.913
DMK	81.28	114.06	196.6	186.44	257.18
AIADMK	87.97	140.42	168.53	170.673	224.84
TDP	11.538	8.147	6.671	54.76	57.63

Status of Capital/ reserve funds of Regional Parties in 2011-12 and 2015-16					
Regional Party	FY- 2011-12	FY-2012-13	FY-2013-14	FY-2014-15	FY-2015-16
RLD	15.581	18.82	19.97	19.299	18.53
SHS	3.996	4.36	5.00	36.50	39.562
JDU	8.41	17.15	19.551	17.927	0.99
AAP	-	0.89	18.36	7.43	6.15
SDF	3.13	3.027	7.39	9.346	8.97
SAD	1.46	2.34	10.61	0.58	1.65
AIFB	2.28	2.3982	2.5	3.54	4.299
TRS	5.37			4.64	4.64
JMM	1.57		1.72	1.8	1.81
LJP	0.4	0.309	1.088	1.40	2.75
MNS	0.95		1.05	1.05	1.05
BPF	0.325		0.41	1.419	1.487
AGP	0.53		0.53	0.53	0.53
JVM-P	0.59		0.522	0.559	0.23
JKPDP	0.046		0.183	0.183	0.183
DMDK	0	0	0	0	0
YSR-Congress	-	-0.419	3.549	-3.423	-3.65
JDS	-2.33	-1.516	-1.821	-5.008	-5.57
Total	Rs 434.11 cr	Rs 655.20 cr	Rs 945.03 cr	Rs 1097.28 cr	Rs 1258.17 cr

Disclaimer

Source for the data used in the report are the Audited accounts submitted by the Regional Political Parties to the Income Tax Department and the Election Commission of India. These can be accessed from myneta.info/party and http://eci.nic.in/eci_main1/PolPar/annualauditreport.aspx

While all effort has been made to ensure that the information is in keeping with what is mentioned in the statements submitted by the political parties, in case of discrepancy between information in this report and that given in their statements, the information reported by the political parties should be treated as correct. Association for Democratic Reforms, National Election Watch and their volunteers are not responsible or liable for any damage arising directly or indirectly from the publication of this report.

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Annexure- 1

Complete details of the balance sheet declared by Regional Parties – FY 2011-12 to 2015-16

Aam Aadmi Party (AAP)

AAP	Assets (Rs in cr)							General/ Reserve Fund	Liabilities (Rs in cr)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	-	-	-	-	-	-	-	-	-	-	-
2012-13	0.249	0.007	0.013	0	0	0.99	1.26	0.89	0.24	0.13	1.26
2013-14	0.847	0.81	11.585	0	0	8.18	21.42	18.36	2.278	0.78	21.42
2014-15	1.357	1.014	0.657	0	0	5.392	8.42	7.43	0.6	0.39	8.42
2015-16	1.295	1	1.23	0	0	3.785	7.31	6.15	0.71	0.45	7.31
Total	3.75	2.83	13.48	0	0	18.35	Rs 38.41 cr	32.83	3.83	1.75	Rs 38.41 cr
									Rs 5.58 cr		

All India Anna Dravida Munnetra Kazhagam (AIADMK)

AIADMK	Assets (Rs in crores)							General/Rese rve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	3.714	7.714	73.567	0.114	0	3.1	88.21	87.97	0.16	0.08	88.21
2012-13	4.43	11.24	118.567	1.114	0	5.53	140.88	140.42	0.358	0.104	140.88
2013-14	4.48	7.03	153.67	1.13	0	2.26	168.57	168.53	0.04	0	168.57
2014-15	4.49	0.74	157.2	0.31	0	8.29	171.03	170.673	0.348	0.009	171.03
2015-16	5.119	1.678	213.2	0.117	0	4.756	224.87	224.84	0.03	0	224.87
Total	22.23	28.4	716.2	2.79	0	23.94	Rs 793.56 cr	792.43	0.94	0.19	Rs 793.56 cr
									Rs 1.13 cr		

All India Forward Bloc (AIFB)

AIFB	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	0.01	0	0.35	0	0	1.92	2.28	2.28	0	0	2.28
2012-13	0.01	0	0.37	0.0089	0	2.01	2.4	2.3982	0	0.0018	2.4
2013-14	0.01	0	0.39	0.0096	0	2.09	2.5	2.5	0	0	2.5
2014-15	1.71	0	0.42	0.013	0	1.397	3.54	3.54	0	0	3.54
2015-16	2.46	0.44	0.446	0.016	0	0.937	4.299	4.299	0	0	4.299
Total	4.2	0.44	1.98	0.05	0	8.35	Rs 15.02 cr	15.017	0	0.0018	Rs 15.02 cr
									Rs 0.0018 cr		

Asom Gana Parishad (AGP)

AGP	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	0.06	0.014	0	0	0	0.466	0.54	0.53	0	0.008	0.54
2012-13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013-14	0.055	0.0001	0.01	0	0	0.475	0.54	0.53	0	0.01	0.54
2014-15	0.0459	0.0001	0.014	0	0	0.48	0.54	0.53	0	0.01	0.54
2015-16	0.0459	0.0001	0.014	0	0	0.489	0.549	0.53	0	0.019	0.549
Total	0.207	0.014	0.04	0	0	1.91	Rs 2.17 cr	2.12	0	0.05	Rs 2.17 cr
									Rs 0.05 cr		

Bodoland People's Front (BPF)

BPF	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	0.285	0	0	0	0	0.043	0.328	0.325	0	0.003	0.328
2012-13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013-14	0.212	0	0	0	0	0.198	0.41	0.41	0	0.003	0.413
2014-15	0.21	0	0	0	0	1.21	1.42	1.419	0	0.003	1.42
2015-16	0.19	0	0	0	0	1.3	1.49	1.487	0	0.003	1.49
Total	0.9	0	0	0	0	2.75	Rs 3.65 cr	3.64	0	0.01	Rs 3.65 cr
									Rs 0.01 cr		

Desiya Murpokku Dravida Kazhagam (DMDK)

DMDK	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	0.17	0.12	8	0	0	0.92	9.21	0	0.007	9.207	9.21
2012-13	0.17	0.12	8.25	0	0	0.83	9.37	0	0	9.37	9.37
2013-14	0.15	0.19	9.5	0.09	0	2.83	12.76	0	0.068	12.69	12.76
2014-15	0.13	0.19	3.5	0.147	0	1.503	5.47	0	0.007	5.463	5.47
2015-16	0.116	0.43	3.5	0.16	0	0.252	4.458	0	0.014	4.444	4.458
Total	0.74	1.05	32.75	0.4	0	6.33	Rs 41.27 cr	0	0.096	41.174	Rs 41.27cr
									Rs 41.27 cr		

Dravida Munnetra Kazhagam (DMK)

DMK	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	23.518	0.816	63.576	0	0.0002	1.41	89.32	81.28	0	8.04	89.32
2012-13	23.397	0.45	95.876	0	0.0002	2.478	122.2	114.06	0	8.14	122.2
2013-14	22.006	0.236	175.88	0	0.0002	6.529	204.65	196.6	7.867	0.183	204.65
2014-15	21.08	0.209	170.209	0	0.0002	2.99	194.49	186.44	7.867	0.183	194.49
2015-16	20.62	0.307	224.75	0	0.0002	19.55	265.23	257.18	7.867	0.183	265.23
Total	110.62	2.02	730.29	0	0.001	32.96	Rs 875.89 cr	835.56	23.6	16.73	Rs 875.89 cr
									Rs 40.33 cr		

Jammu and Kashmir Peoples Democratic Party (JKPDP)

JKPDP	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	0.12	0	0	0	0	0.099	0.219	0.046	0	0.173	0.219
2012-13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013-14	0.308	0	0	0	0	0.06	0.368	0.183	0	0.185	0.368
2014-15	0.261	0	0	0	0	0.221	0.482	0.183	0	0.299	0.482
2015-16	0.223	0	0	0	0	0.261	0.484	0.183	0	0.301	0.484
Total	0.91	0	0	0	0	0.64	Rs 1.55 cr	0.59	0	0.96	Rs 1.55 cr
									Rs 0.96 cr		

Janata Dal (Secular) (JDS)

JDS	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	0.17	0	0	0	0	0.1	0.27	-2.33	2.045	0.016	0.27
2012-13	0.15	0	0	0	0	0.49	0.64	-1.516	2.14	0.016	0.64
2013-14	0.16	0	0	0	0	0.18	0.34	-1.821	2.145	0.016	0.34
2014-15	0.11	0.008	0	0	0	0.063	0.18	-5.008	5.04	0.146	0.18
2015-16	0.844	0.4597	0	0	0	0.294	1.60	-5.57	7.04	0.13	1.60
Total	1.43	0.47	0	0	0	1.13	Rs 3.03 cr	-16.24	18.41	0.32	Rs 3.03 cr
									Rs 18.73 cr		

Janata Dal (United) (JDU)

JDU	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	0.767	0.013	0.277	0.0022	0	7.35	8.41	8.41	0	0	8.41
2012-13	0.849	0.012	15.4	0.0048	0	0.89	17.16	17.15	0	0.01	17.16
2013-14	0.82	0.151	16.326	0.0075	0	2.25	19.555	19.551	0	0.004	19.555
2014-15	0.79	0.03	16.11	0	0	1.05	17.98	17.927	0.015	0.04	17.98
2015-16	0.755	0.03	0.37	0	0	0.516	1.67	0.99	0.08	0.6	1.67
Total	3.98	0.24	48.48	0.015	0	12.06	Rs 64.77 cr	64.03	0.095	0.65	Rs 64.77 cr
									Rs 0.74 cr		

Jharkhand Mukti Morcha (JMM)

JMM	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	0.099	0.29	0	0	0	1.27	1.66	1.57	0.088	0.0002	1.66
2012-13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013-14	0.317	0.37	0	0	0.29	0.913	1.89	1.72	0.17	0	1.89
2014-15	0.347	1.28	0	0	0.29	2.58	4.5	1.8	2.68	0.02	4.5
2015-16	0.348	1.04	0	0	0.29	1.682	3.36	1.81	1.528	0.02	3.36
Total	1.11	2.98	0	0	0.87	6.45	Rs 11.41 cr	9.9	4.47	0.04	Rs 11.41 cr
									Rs 4.51 cr		

Jharkhand Vikas Morcha (Prajantrik) (JVM-P)

JVM-P	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	0.288	0.017	0	0	0	0.2879	0.593	0.59	0.0025	0.0011	0.593
2012-13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013-14	0.259	0.018	0	0	0	0.844	1.12	0.522	0.592	0.004	1.12
2014-15	0.239	0.0177	0	0	0	0.339	0.596	0.559	0.022	0.0148	0.596
2015-16	0.2	0.014	0	0	0	0.055	0.27	0.23	0.024	0.017	0.27
Total	0.986	0.07	0	0	0	1.525	Rs 2.58 cr	1.90	0.64	0.04	Rs 2.58 cr
									Rs 0.68 cr		

Lok Janshakti Party (LJP)

LJP	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	0.358	0	0	0	0	0.042	0.4	0.4	0	0	0.4
2012-13	0.228	0	0	0	0	0.081	0.309	0.309	0	0	0.309
2013-14	0.414	0	0	0	0	0.674	1.088	1.088	0	0	1.088
2014-15	1.83	0	0.57	0	0	0.19	2.59	1.40	0	1.19	2.59
2015-16	1.837	0	0.45	0	0	0.465	2.75	2.75	0	0	2.75
Total	4.67	0	1.02	0	0	1.45	Rs 7.14 cr	5.95	0	1.19	Rs 7.14 cr
									Rs 1.19 cr		

Maharashtra Navnirman Sena (MNS)

MNS	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	0.168	0.3	0	0	0	3.92	4.39	0.95	0.1	3.34	4.39
2012-13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013-14	0.43	0.52	0	0	0	2.33	3.28	1.05	0.018	2.21	3.28
2014-15	0.44	0.52	0	0	0	0.87	1.83	1.05	0.02	0.76	1.83
2015-16	0.379	0.52	0	0	0	3.17	4.07	1.05	0.0189	3	4.07
Total	1.42	1.86	0	0	0	10.29	Rs 13.57 cr	4.1	0.16	9.31	Rs 13.57 cr
									Rs 9.47 cr		

Rashtriya Lok Dal (RLD)

RLD	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	3.434	0.078	6.298	0	5.56	0.37	15.74	15.581	0.159	0	15.74
2012-13	4.99	0.0006	8.88	0	4.55	0.4	18.82	18.82	0	0	18.82
2013-14	5.31	0.19	8.71	0	4.808	1.2	20.22	19.97	0.226	0.026	20.22
2014-15	5.96	0.18	4.34	0	8.62	0.23	19.33	19.299	0.025	0.0058	19.33
2015-16	6.416	0.01	2.03	0	7.28	2.87	18.61	18.53	0.054	0.026	18.61
Total	26.11	0.46	30.26	0.00	30.82	5.07	Rs 92.72 cr	92.20	0.464	0.058	Rs 92.72 cr
									Rs 0.52 cr		

Samajwadi Party (SP)

SP	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	8.507	1.81	173.27	0.074	0	29.2	212.86	211.01	0	1.85	212.86
2012-13	10.27	1.34	273.75	0.12	0	69.59	355.07	345.21	8.00	1.86	355.07
2013-14	15.74	19.74	373.22	0.43	0	75.7	484.83	482.616	0	2.217	484.83
2014-15	23.68	1.923	463.22	0	29.036	69.82	587.68	587.63	0	0.047	587.68
2015-16	26.66	5.216	538.69	0	30.26	34.13	634.96	634.913	0	0.046	634.96
Total	84.86	30.03	1822.15	0.62	59.30	278.44	Rs 2275.40 cr	2261.38	8.0	6.02	Rs 2275.4 cr
									Rs 14.02 cr		

Shiromani Akali Dal (SAD)

SAD	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	2.72	0.54	0	0.03	0	0.64	3.93	1.46	2.444	0.027	3.93
2012-13	2.53	0.169	0	0.03	0	0.191	2.92	2.34	0.54	0.037	2.92
2013-14	2.454	1.462	0	0.05	0	7.344	11.31	10.61	0.565	0.136	11.31
2014-15	2.2	0.036	0	0.05	0	0.254	2.54	0.58	1.157	0.8	2.54
2015-16	2	0.125	0.05	0.05	0	0.195	2.42	1.65	0.525	0.245	2.42
Total	11.904	2.33	0.05	0.21	0	8.624	Rs 23.12 cr	16.64	5.23	1.245	Rs 23.12 cr
									Rs 6.48 cr		

Shivsena (SHS)

SHS	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	1.16	2.08	0	0	15.75	1.6	20.59	3.996	0	16.594	20.59
2012-13	1.19	1.92	0	0	18.51	1.86	23.48	4.36	0	19.12	23.48
2013-14	1.309	2.29	1.565	0.0002	18.51	3.583	27.26	5.00	0	22.26	27.26
2014-15	2.1	0.52	1.65	0.0007	28.01	4.263	36.55	36.50	0	0.05	36.55
2015-16	2.197	0.50	1.665	0.335	30.31	4.561	39.568	39.562	0	0.006	39.568
Total	7.96	7.31	4.88	0.34	111.09	15.87	Rs 147.45 cr	89.42	0	58.030	Rs 147.45 cr
									Rs 58.03 cr		

Sikkim Democratic Front (SDF)

SDF	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	0.15	2.03	0	0	0	1.02	3.20	3.13	0	0.068	3.20
2012-13	4.937	0.02	0	0	0	1.103	6.06	3.027	0	3.035	6.06
2013-14	7.93	0.66	0	0	0	2.35	10.94	7.39	0	3.55	10.94
2014-15	7.887	1.95	0	0	0	1.393	11.23	9.346	0	1.885	11.23
2015-16	9.64	0.001	0	0	0	1.16	10.8	8.97	0	1.83	10.8
Total	30.54	4.66	0	0	0	7.03	Rs 42.23 cr	31.86	0	10.370	Rs 42.23 cr
									Rs 10.37 cr		

Telangana Rashtra Samithi (TRS)

TRS	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	5.05	0	0	0	0	0.316	5.37	5.37	0	0	5.37
2012-13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013-14	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014-15	5.30	1.02	4.08	0.009	0	10.01	20.42	4.64	0	15.78	20.42
2015-16	5.292	0.930	9.818	0.09	0	4.48	20.61	4.64	0	15.97	20.61
Total	15.64	1.95	13.90	0.10	0.00	14.81	46.40	14.65	0	31.75	46.40
									31.75		

Telugu Desam Party (TDP)

TDP	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	1.25	3.93	6.197	0.058	0	3.165	14.6	11.538	0	3.062	14.6
2012-13	1.09	3.78	7.00	0	0	0.83	12.7	8.147	1.6	2.953	12.7
2013-14	0.93	3.78	7.689	0	0	1.61	14.01	6.671	3.609	3.73	14.01
2014-15	1.14	3.28	50.49	0	0	2.13	57.04	54.76	0	2.28	57.04
2015-16	1.03	3.46	58.59	0	0	2.74	65.82	57.63	6.327	1.859	65.82
Total	5.44	18.23	129.97	0.06	0	10.47	Rs 164.17 cr	138.75	11.54	13.88	Rs 164.17 cr
									Rs 25.42 cr		

YSR Congress Party (YSR-Congress)

YSR-Congress	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	-	-	-	-	-	-	-	-	-	-	-
2012-13	0.158	0.48	0	0	0	0.43	1.07	-0.419	0.82	0.67	1.07
2013-14	0.235	5.127	0	0	0	1.088	6.45	3.549	0.823	2.077	6.45
2014-15	0.184	0.037	0	0	0	1.46	1.68	-3.423	0.823	4.28	1.68
2015-16	0.14	0.039	0	0	0	0.04	0.22	-3.65	0.82	3.05	0.22
Total	0.72	5.68	0.00	0.00	0.00	3.02	9.42	Rs -3.94 cr	3.286	10.076	Rs 9.42 cr
									Rs 13.36 cr		

Annexure- 2

Other Regional Parties not considered for the report due to incomplete information

All India N.R. Congress (AINRC)

AINRC	Assets (Rs in crores)							General/R eserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposit s	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012-13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013-14	0.007	0.005	0	0	0	0.006	0.018	0.0055	0.0125	0	0.018
2014-15	0.006	0.005	0	0	0	0.012	0.023	0.013	0.01	0	0.023
2015-16	0.005	0.005	0	0	0	0.014	0.024	0.012	0.012	0	0.024
Total	0.018	0.015	0	0	0	0.032	Rs 0.065 cr	0.030	0.035	0	Rs 0.065 cr
									Rs 0.035 cr		

Biju Janata Dal (BJD)

BJD	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012-13	0.008	0	0	0	0	2.31	2.32	2.312	0	0.006	2.32
2013-14	0.009	0	0	0	0	9.25	9.26	8.673	0	0.587	9.26
2014-15	0.008	0	0	0	0	17.99	17.99	17.992	0	0.006	17.998
2015-16	0.007	0	0	0	0	18.764	18.77	18.564	0	0.207	18.77
Total	0.032	0	0	0	0	48.314	Rs 48.35 cr	47.54	0	0.81	Rs 48.35 cr
									Rs 0.81 cr		

Hill State People's Democratic Party (HSPDP)

HSPDP	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012-13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013-14	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014-15	0	0	0	0	0	0.0121	0.0121	0.0121	0	0	0.0121
2015-16	0	0	0	0	0	0.0126	0.0126	0.0126	0	0	0.126
Total	0	0	0	0	0	0.025	Rs 0.025 cr	0.025	0	0	Rs 0.025 cr
									Rs 0		

Indian National Lok Dal (INLD)

INLD	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012-13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013-14	1.795	0.5	0	0.049	0	1.046	3.39	3.22	0.164	0.006	3.39
2014-15	1.695	0.43	0	5.084	0	1.23	8.44	7.71	0.72	0.009	8.44
2015-16	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	3.49	0.93	0	5.13	0	2.28	Rs 11.83 cr	10.93	0.884	0.015	Rs 11.83 cr
									Rs 0.90 cr		

Jammu & Kashmir National Conference (JKNC)

JKNC	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012-13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013-14	9.64	0	18.15	0.15	0	12.03	39.97	39.97	0	0	39.97
2014-15	9.64	0	19.556	0.165	0	7.42	36.78	36.78	0	0	36.78
2015-16	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	19.28	0	37.706	0.315	0	19.45	Rs 76.75 cr	76.75	0	0	Rs 76.75 cr
									Rs 0		

Maharashtrawadi Gomantak Party (MGP)

MGP	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	0.0074	0	0	0	0	1.1507	1.158	1.158	0	0	1.158
2012-13	0.53	0	0	0	0	0.01	0.54	0.54	0	0	0.54
2013-14	0.5	0	0	0	0	0.0176	0.518	0.518	0	0	0.518
2014-15	0.47	0	0	0	0	0.03	0.5	0.50	0	0	0.5
2015-16	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	1.51	0	0	0	0	1.21	Rs 2.72 cr	2.72	0	0	Rs 2.72 cr
									Rs 0		

Mizoram People's Conference (MPC)

MPC	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012-13	0.004	0	0	0	0	0.008	0.012	0.012	0	0	0.012
2013-14	0.0036	0	0	0	0	0.0004	0.004	0.004	0	0	0.004
2014-15	0.0031	0	0	0	0	0.0018	0.0049	0.005	0	0	0.0049
2015-16	0.0026	0	0	0	0	0.0013	0.004	0.004	0	0	0.004
Total	0.013	0	0	0	0	0.012	Rs 0.025 cr	0.025	0	0	Rs 0.025 cr
									Rs 0		

Mizo/ National Front (MNF)- Zoram Nationalist Party (ZNP)

MNF-ZNP	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012-13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013-14	0.02	0	0	0	0	0.01	0.03	0.03	0	0	0.03
2014-15	0.016	0	0	0	0	0.034	0.05	0.05	0	0	0.05
2015-16	0.014	0	0	0	0	0.033	0.047	0.047	0	0	0.047
Total	0.05	0	0	0	0	0.077	Rs 0.127 cr	0.127	0	0.00	Rs 0.127 cr
									Rs 0		

Naga People's Front (NPF)

NPF	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012-13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013-14	1.34	0	0	0	0	1.25	2.59	2.48	0	0.11	2.59
2014-15	1.347	0	0	0	0	1.062	2.409	2.403	0	0.006	2.409
2015-16	2.35	0	0	0	0	0.05	2.40	2.398	0	0.002	2.40
Total	5.04	0	0	0	0	2.36	Rs 7.4 cr	7.28	0	0.12	Rs 7.40 cr
									Rs 0.12 cr		

National People's Party (NPP)

NPP	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012-13	0.06	0	0	0	0	0.08	0.14	0.033	0.098	0.01	0.14
2013-14	0.045	0	0	0	0	0.039	0.084	-0.054	0.138	0	0.084
2014-15	0.032	0	0	0	0	0.001	0.033	0.033	0	0	0.033
2015-16	0.024	0	0	0	0	0.033	0.057	0.057	0	0	0.057
Total	0.16	0	0	0	0	0.15	Rs 0.31 cr	0.07	0.23	0.01	Rs 0.31 cr
									Rs 0.24 cr		

Pattali Makkal Katchi (PMK)

PMK	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012-13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013-14	0.0017	0.008	0	0	0	3.34	3.35	3.34	0	0.01	3.35
2014-15	1.346	0.533	0	0	0	1.74	3.62	3.606	0	0.014	3.62
2015-16	2.207	0.5337	0	0	0	0.497	3.238	3.223	0	0.015	3.238
Total	3.554	1.074	0	0	0	5.58	Rs 10.21 cr	10.17	0.00	0.04	Rs 10.21 cr
									Rs 0.04 cr		

Peoples Democratic Party (PDA)

PDA	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012-13	0.0038	0	0	0	0	0.0008	0.0046	0.0046	0	0	0.0046
2013-14	0.0047	0	0	0	0	0.0007	0.0054	0.0054	0	0	0.0054
2014-15	0.0053	0	0	0	0	0.001	0.0063	0.0063	0	0	0.0063
2015-16	0.0063	0	0	0	0	0.001	0.0073	0.0073	0	0	0.0073
Total	0.02	0	0	0	0	0.004	Rs 0.024 cr	0.024	0	0	Rs 0.024 cr
									Rs 0		

People's Party of Arunachal (PPA)

PPA	Assets (Rs in crores)							General/ Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2012-13	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2013-14	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014-15	0.011	0	0	0	0	0.0011	0.012	0.011	0	0.0011	0.011
2015-16	0.0116	0	0	0	0	0.0011	0.013	0.0118	0	0.0011	0.013
Total	0.023	0	0	0	0	0.0022	Rs 0.025 cr	0.0228	0	0.0022	Rs 0.024 cr
									Rs 0.025 cr		

Rashtriya Janata Dal (RJD)

RJD	Assets (Rs in crores)							General/Reser ve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposit s	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	2.045	0.125	0.525	0	0	0.375	3.07	1.029	1.499	0.542	3.07
2012-13	1.92	0.143	0.572	0	0	0.135	2.77	1.03	1.226	0.514	2.77
2013-14	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2014-15	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015-16	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	3.960	0.270	1.1	0	0	0.51	Rs 5.84 cr	2.06	2.725	1.056	Rs 5.84 cr
									Rs 3.78 cr		

Sikkim Krantikari Morcha (SKM)

SKM	Assets (Rs in crores)							General/Reserve Fund	Liabilities (Rs in crores)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
2011-12	-	-	-	-	-	-	-	-	-	-	-
2012-13	-	-	-	-	-	-	-	-	-	-	-
2013-14	0	0	0	0	0	0.0041	0.0041	0.0041	0	0	0.0041
2014-15	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
2015-16	0	0.000	0	0	0	0.004	0.004	0.004	0	0	0.004
Total	0.00	0.00	0	0	0	0.01	Rs 0.0081 cr	0.0081	0	0	Rs 0.0081 cr
									Rs 0		