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ANALYSIS OF ASSETS & LIABILITIES OF NATIONAL & REGIONAL POLITICAL PARTIES – FY 2019-20

A Report by
Association for Democratic Reforms

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Analysis of Assets & Liabilities of National & Regional Political Parties – FY 2019-20

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 Accountants 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 the **ICAI** for recommendations 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 lay down **principles** of recognition, measurement and disclosure items of income, expenditure, assets and liabilities in the financial statements of political parties.

Association for Democratic Reforms (ADR), in its report dated [16th October, 2017](#), analysed the assets and liabilities declared by the seven National Parties (BJP, INC, NCP, BSP, CPI, CPM and AITC) between FY 2004-05 to 2015-16. In the [report dated 9th March, 2018](#), ADR analysed the **assets** and **liabilities** declared by the **22 Regional Parties** between **FY 2011-12** to **2015-16**. ADR also released a report on the Analysis of IT Returns: Assets and Liabilities of National Parties – FY 2016-17 & 2017-18 [dated 31st July, 2019](#). The total assets declared by the **7 National Parties** during **FY 2016-17** amounted to **Rs 3260.81 cr** which increased by **6%** to **Rs 3456.65 cr** during **FY 2017-18**. In case of Regional Parties, ADR’s analysis showed that the **assets** and **liabilities** declared by the **39 Regional Parties** in **FY 2016-17** amounted to **Rs 1267.81 cr** while **41 Regional Parties** in **FY 2017-18** declared **Rs 1320.06 cr**. ADR in its report dated [18th March, 2021](#), analysed the **assets** and **liabilities** declared by the **7 National Parties** and **41 Regional Parties** in **FY 2018-19**.

This report analyses the **assets** and **liabilities** declared by the **7 National Parties** and **44 Regional Parties** in **FY 2019-20**.

Detailed Report

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, movable 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 the 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.

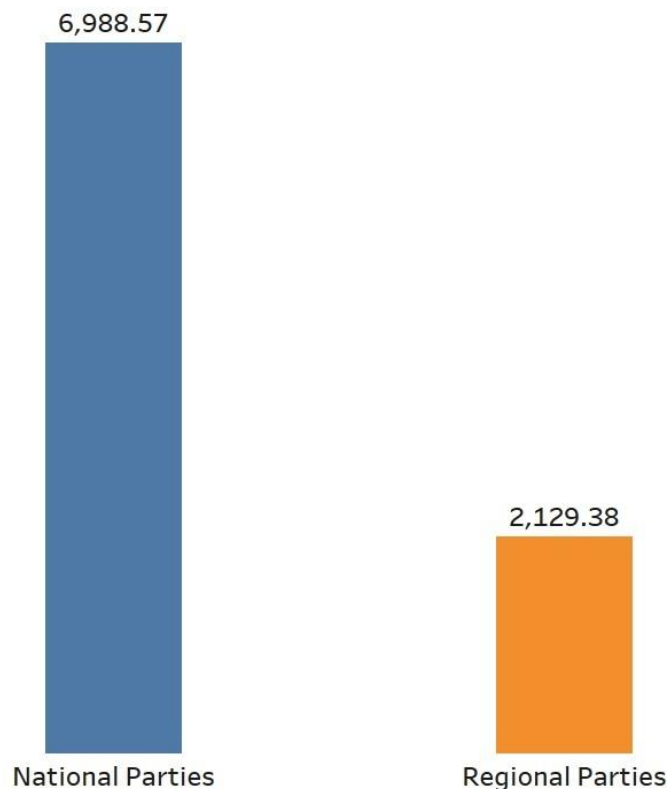
- **What information is captured in this report?**

The **assets, liabilities** and **capital** declared by the **7 National Parties** (BJP, INC, BSP, NCP, CPI, CPM and AITC) and **44 Regional Parties** for the **FY 2019-20** has 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 National and Regional Parties – FY 2019-20

- The total assets declared by the **7 National** and **44 Regional Parties** during the FY 2019-20 amounted to **Rs 6988.57 cr** and **Rs 2129.38 cr**, respectively.

Total assets declared by the National & Regional Parties, FY 2019-20 (in Rs Cr)

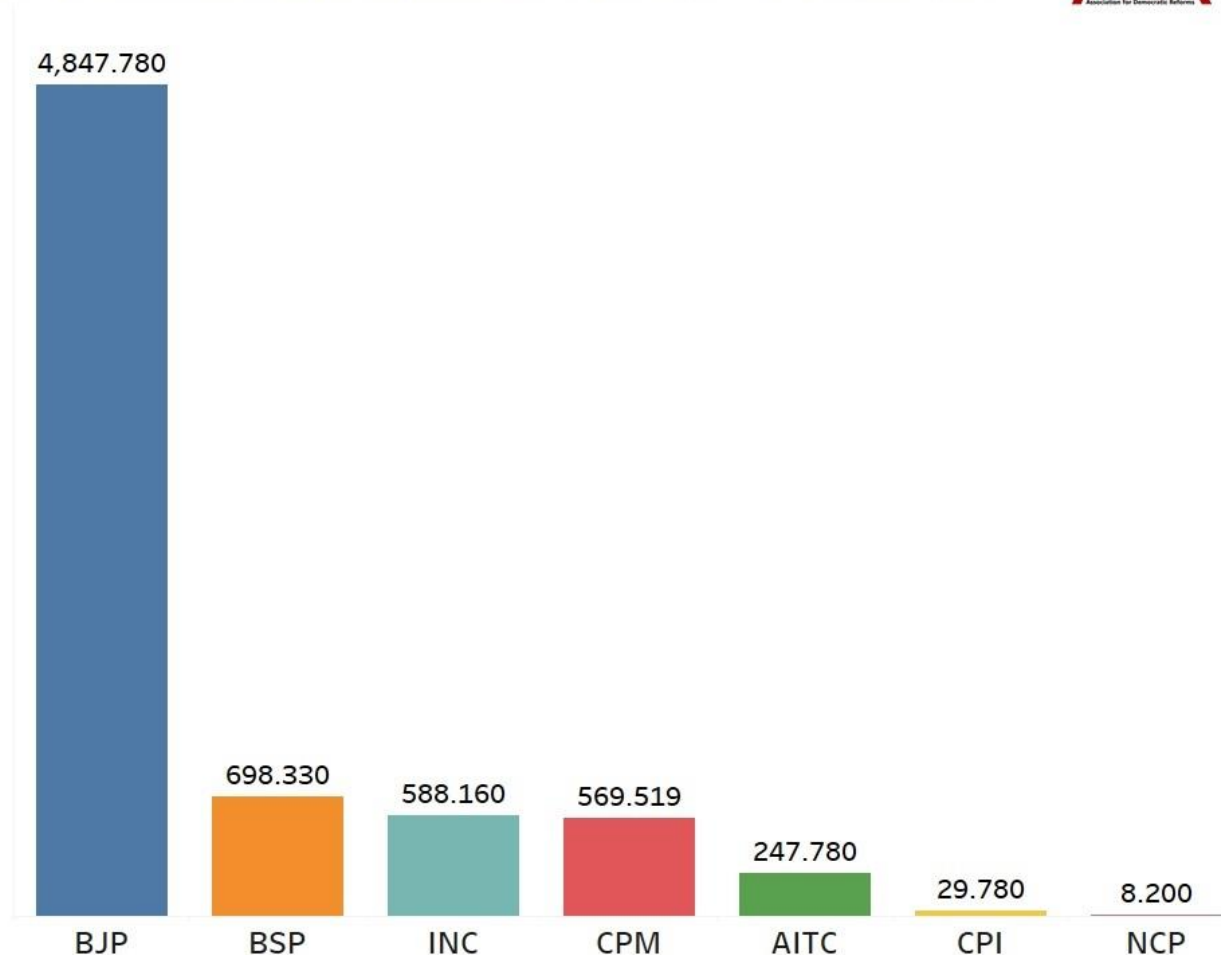


- Among the 7 National Parties, the highest assets for the FY 2019-20 were declared by **BJP** amounting to **Rs 4847.78 cr** (69.37%) followed by **BSP** which declared assets worth **Rs 698.33 cr** (9.99%) and **INC** declared assets worth **Rs 588.16 cr** (8.42%).

Political Party	Assets declared by National Parties - FY 2019-20 (in Rs crores)						Total Assets
	FDR/Deposits (Only Banks)	Fixed Assets	Others Assets	Loans and Advance	TDS & TCS	Investments	
BJP	3253.00	716.67	257.41	590.186	30.513	-	Rs 4847.78 cr
BSP	618.86	31.22	32.31	0.318	15.622	-	Rs 698.33 cr
INC	240.90	215.72	69.652	57.49	2.000	2.398	Rs 588.16 cr
CPM	199.566	119.42	178.453	72.08	0	-	Rs 569.519 cr
AITC	1.259	3.66	241.389	0.993	0.019	*	Rs 247.78 cr
CPI	15.634	2.868	1.12	9.394	0.105	0.139	Rs 29.78 cr
NCP	1.864	4.42	1.456	0.41	0.05	-	Rs 8.20 cr
Total	Rs 4331.08 cr	Rs 1093.98 cr	Rs 781.79 cr	Rs 730.87 cr	Rs 48.31 cr	Rs 2.54 cr	Rs 6988.57 cr

* Fixed deposit amount declared by party under Investments

Assets declared by National Parties, FY 2019-20 (in Rs Cr)



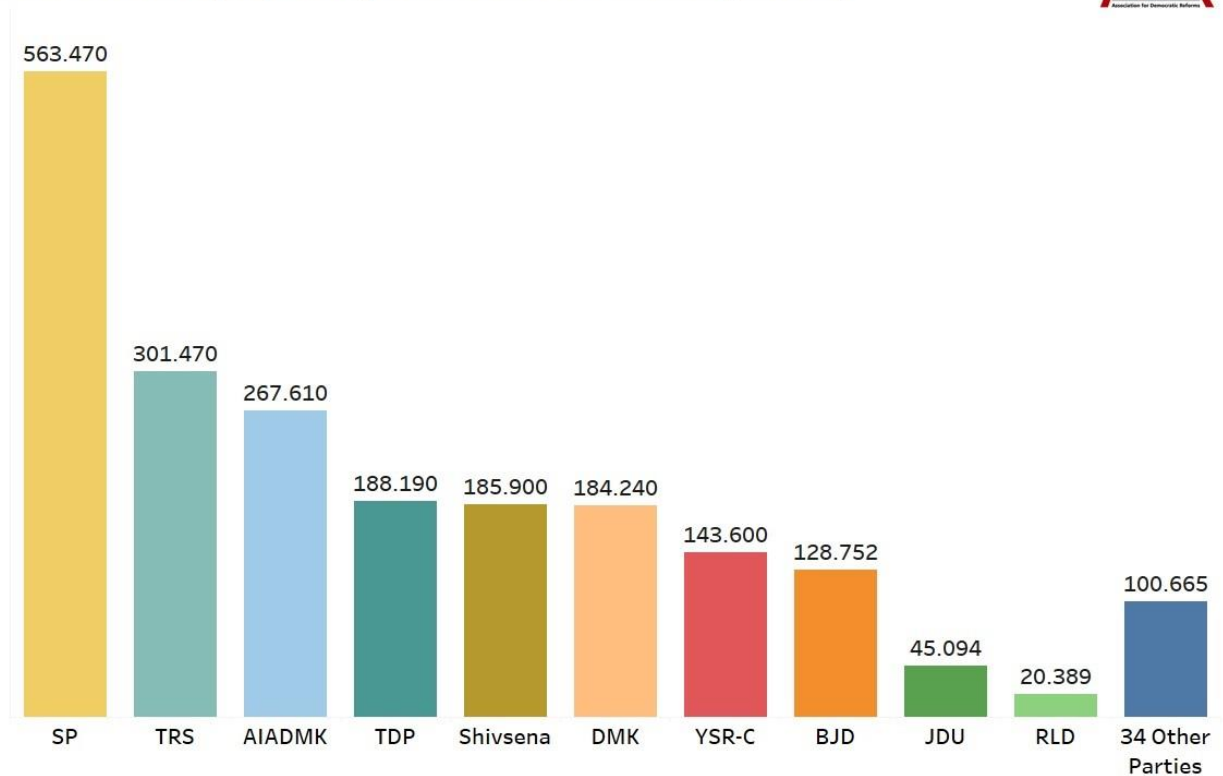
- Among the **44 Regional Political Parties**, the assets of the top 10 parties worth **Rs 2028.715 cr** or **95.27%** of the total assets declared by all the Regional Parties for the FY 2019-20. (Refer Annexure 1)
- In the FY 2019-20, among the Regional Parties, the highest assets were declared by **SP** worth **Rs 563.47 cr** (26.46%), followed by **TRS** worth **Rs 301.47 cr** and **AIADMK** worth **Rs 267.61 cr**.

- **Fixed Deposits/FDR** constituted the largest share of **Rs 1639.51 cr** (76.99%) of the total assets declared by Regional Parties in the FY 2019-20.

Political Party	Assets declared by top 10 Regional Parties - FY 2019-20 (in Rs crores)						Total Assets
	FDR/Deposits (Only Banks)	Fixed Assets	Others Assets	Loans and Advance	TDS & TCS	Investments	
SP	434.219	86.39	28.551	14.31	-	-	Rs 563.47 cr
TRS	256.01	21.27	21.68	0.4	2.11	-	Rs 301.47 cr
AIADMK	246.90	13.316	6.176	1.11	0.108	-	Rs 267.61 cr
TDP	86.97	79.74	8.17	13.31	-	-	Rs 188.19 cr
Shivsena	148.46	2.90	31.32	2.126	1.094	*	Rs 185.90 cr
DMK	162.425	18.348	2.386	0.728	0.353	*	Rs 184.24 cr
YSR-C	135	0.127	7.562	0.005	0.906		Rs 143.60 cr
BJD	118.425	1.472	6.223	2.6235	0.0085	-	Rs 128.752 cr
JDU	41.9484	2.516	0.5466	0.0532	0.0298	-	Rs 45.094 cr
RLD	2.856	6.527	2.176	0.375	0.035	8.42	Rs 20.389 cr
34 Other Parties	6.296	37.284	49.99	6.599	0.496	0.0001	Rs 100.665 cr
Total	Rs 1639.51 cr	Rs 269.89 cr	Rs 164.78 cr	Rs 41.64 cr	Rs 5.14 cr	Rs 8.42 cr	Rs 2129.38 cr

*Party declared Fixed deposit amount under Investments

Assets declared by top 10 Regional Parties - FY 2019-20 (in Rs Cr)



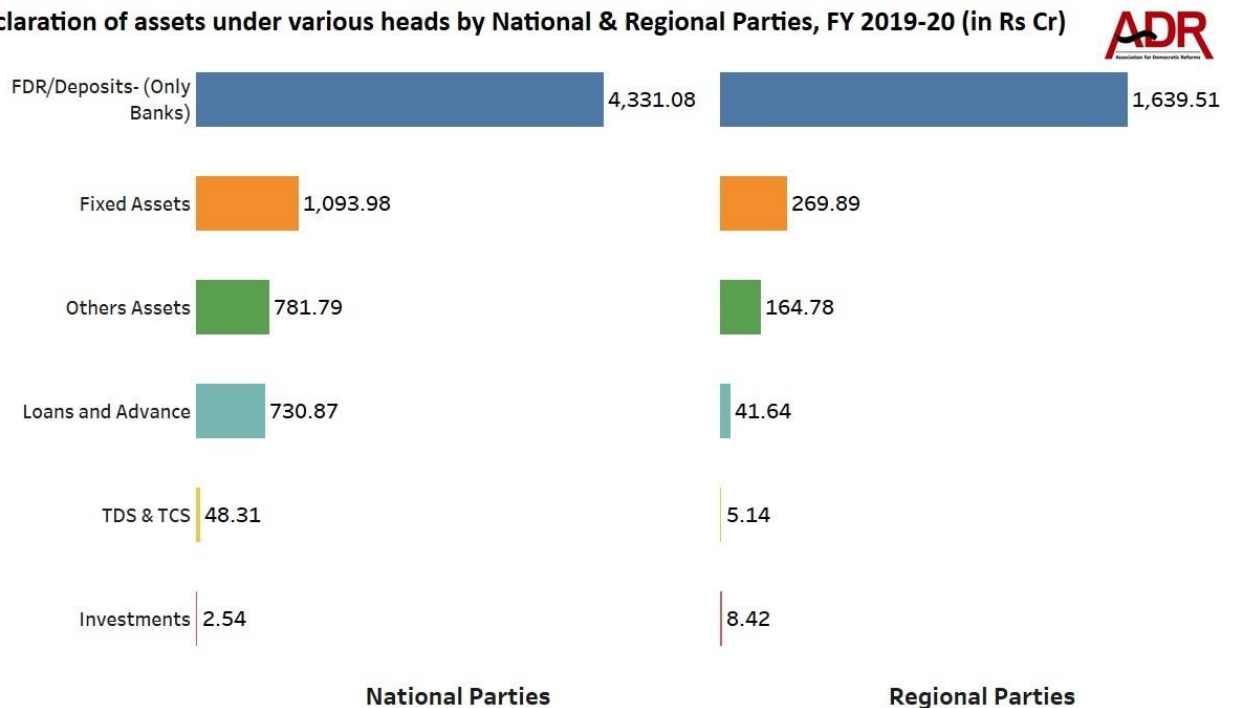
Details of various assets declared by the National & Regional Parties – FY 2019-20

- The assets declared by Political Parties fall under **6 major heads**: fixed assets, loans & advances, FDR/ deposits, TDS, Investments and other assets.
- During FY 2019-20, the National & Regional Parties declared maximum assets under **FDR/Fixed Deposits** which amounted to **Rs 5970.59 cr** (65.48% of total assets) followed by **Rs 1363.87 cr** (14.96%) under **Fixed Assets** and Rs 946.57 cr (10.38%) under **Other Assets**.

National & Regional Parties: Total Assets declared- FY 2019-20							
Political Party	Assets (in Rs crores)						
	FDR/Deposits (Only Banks)	Fixed Assets	Others Assets	Loans and Advances	TDS & TCS	Investments	Total Assets
National Parties	4331.08	1093.98	781.79	730.87	48.31	2.54	Rs 6988.57 cr
Regional Parties	1639.51	269.89	164.78	41.64	5.14	8.42	Rs 2129.38 cr
Grand Total	Rs 5970.59 cr	Rs 1363.87 cr	Rs 946.57 cr	Rs 772.51 cr	Rs 53.45 cr	Rs 10.96 cr	Rs 9117.95 cr

- Among National Parties, **BJP and BSP** declared highest assets under **FDR/Fixed Deposits, Rs 3253.00 cr and Rs 618.86 cr** while **INC** declared the highest assets under **FDR/Fixed Deposits, Rs 240.90 cr** for the FY 2019-20.
- Among Regional Parties, political parties such as **SP** (Rs 434.219 cr), **TRS** (Rs 256.01 cr), **AIADMK** (Rs 246.90 cr), **DMK** (Rs 162.425 cr), **Shivsena** (Rs 148.46 cr), **BJD** (Rs 118.425 cr) among others declared highest assets under **FDR/Fixed Deposits**.

Declaration of assets under various heads by National & Regional Parties, FY 2019-20 (in Rs Cr)



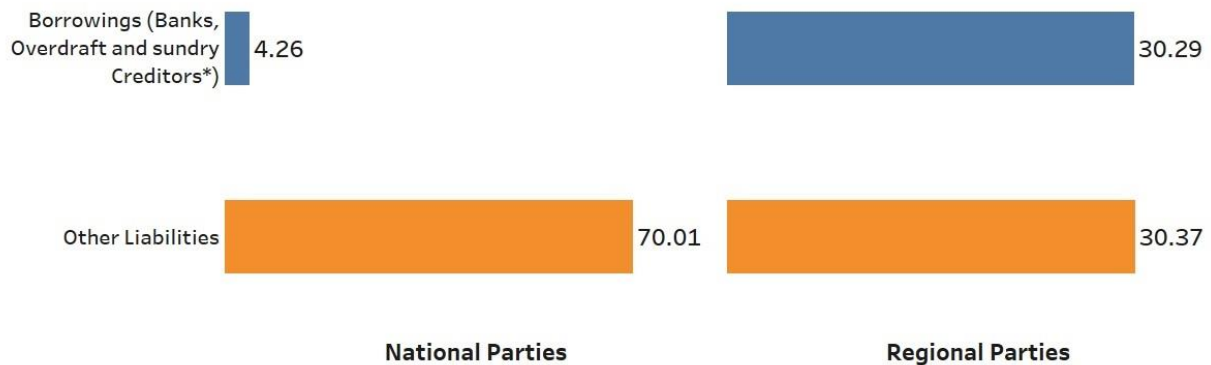
Declaration of Liabilities by the National & Regional Parties – FY 2019-20

- The **total liabilities** declared by the **7 National and 44 Regional Political Parties** for the FY 2019-20 amount to **Rs 134.93 cr**.
- The liabilities declared by Political Parties fall under **2 major heads**: Borrowings (from banks, overdraft facilities and sundry creditors) and other liabilities. Political Parties declared **Rs 34.55 cr** (25.61%) under **Borrowings** and **Rs 100.38 cr** (74.39%) under **Other Liabilities**.

National & Regional Parties: Total Liabilities declared, FY 2019-20			
Political Party	Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
National Parties	4.26	70.01	Rs 74.27 cr
Regional Parties	30.29	30.37	Rs 60.66 cr
Grand Total	Rs 34.55 cr	Rs 100.38 cr	Rs 134.93 cr

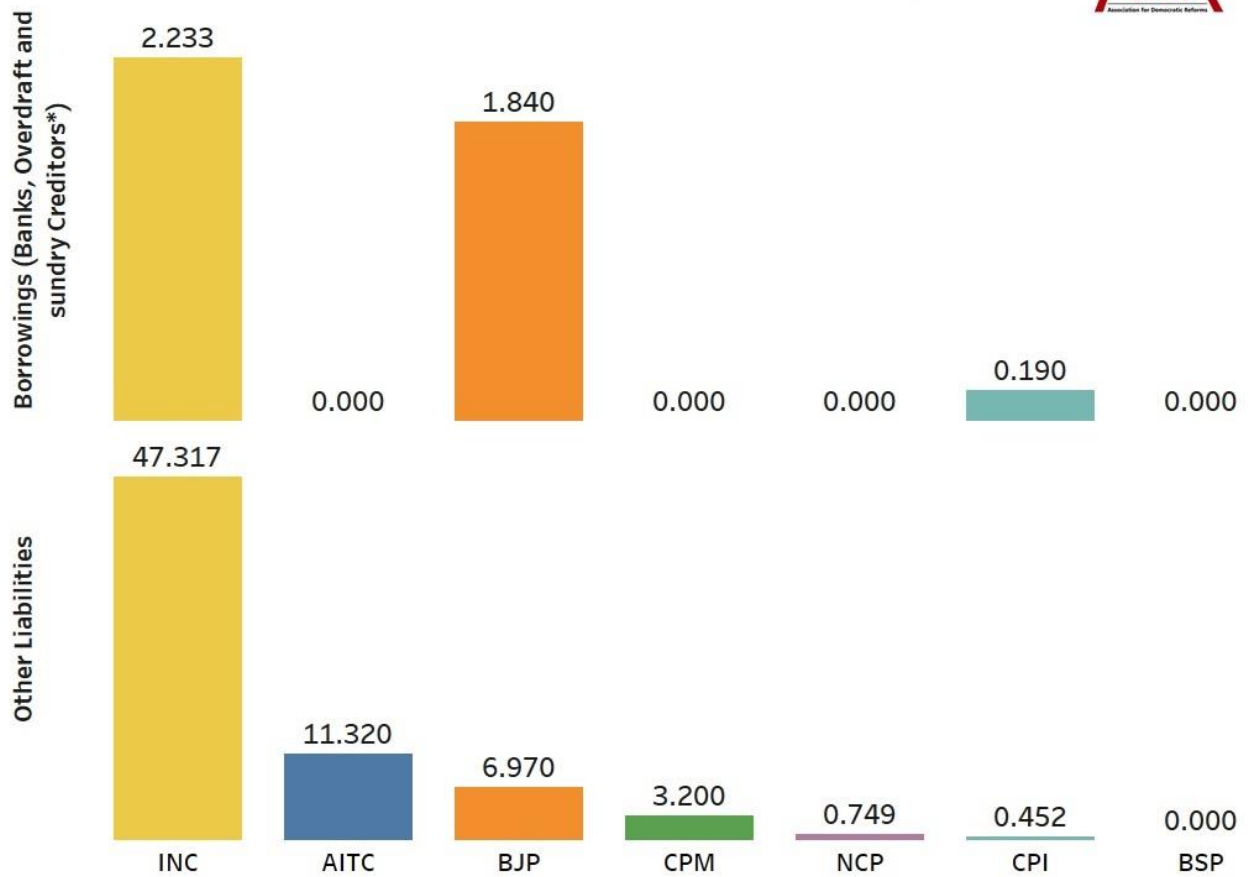
- The **National Political Parties** declared the **total liabilities** of **Rs 74.27 cr** in FY 2019-20. National Parties declared **Rs 4.26 cr** under **Borrowings** and **Rs 70.01 cr** under **Other Liabilities**.
- In the FY 2019-20, **INC** declared the highest total liabilities of **Rs 49.55 cr** (66.72%) followed by **AITC** that declared **Rs 11.32 cr** (15.24%).

Declaration of liabilities under various heads by National & Regional Parties, FY 2019-20 (in Rs Cr)



Liabilities declared by National Parties - FY 2019-20 (in Rs crores)			
Political Party	Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
INC	2.233	47.317	Rs 49.55 cr
AITC	0	11.32	Rs 11.32 cr
BJP	1.84	6.97	Rs 8.81 cr
CPM	0	3.20	Rs 3.20 cr
NCP	0	0.749	Rs 0.749 cr
CPI	0.19	0.452	Rs 0.642 cr
BSP	0	0	Rs 0 cr
Total	Rs 4.26 cr	Rs 70.01 cr	Rs 74.27 cr

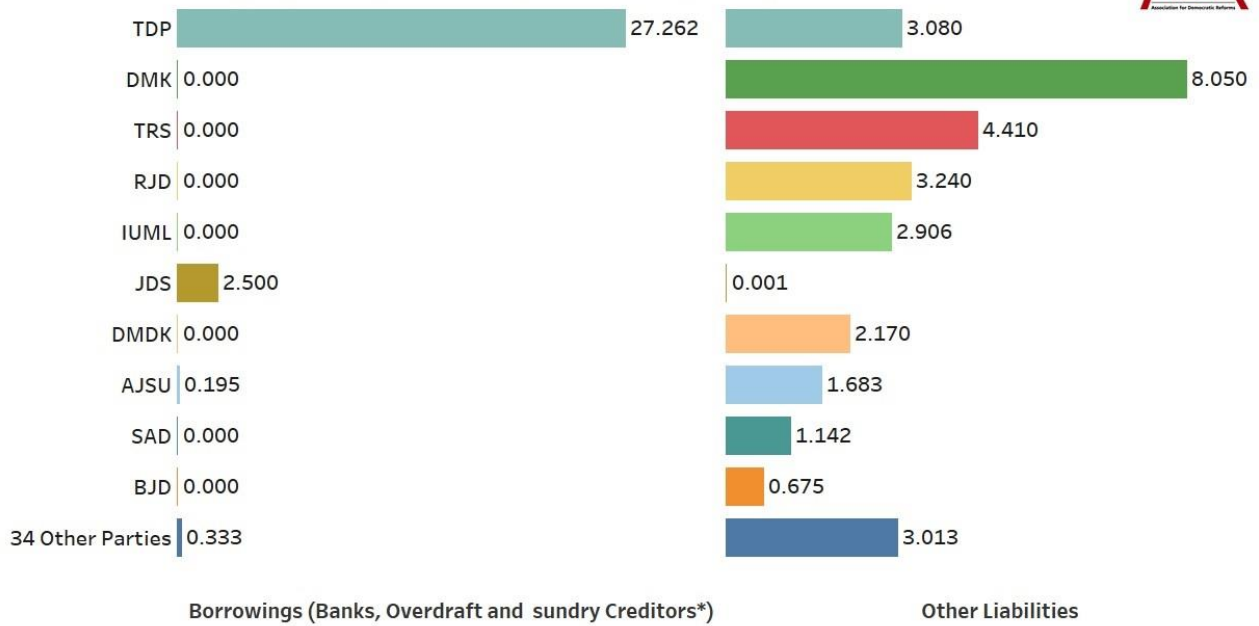
Liabilities declared by National Parties, FY 2019-20 (in Rs Cr)



- The **Regional Political Parties** declared the **total liabilities** of **Rs 60.66 cr** in FY 2019-20. Regional Parties declared **Rs 30.29 cr** under **Borrowings** and **Rs 30.37 cr** under **Other Liabilities**. (Refer Annexure 2)
- The **top 10 Regional Political Parties** declared total liabilities of **Rs 57.314 cr** (94.48%) while remaining 34 Regional Parties declared total liabilities worth **Rs 3.346 cr** in FY 2019-20.
- In the FY 2019-20, **TDP** declared the highest total liabilities of **Rs 30.342 cr** (50.02%) followed by **DMK** that declared **Rs 8.05 cr** (13.27%).

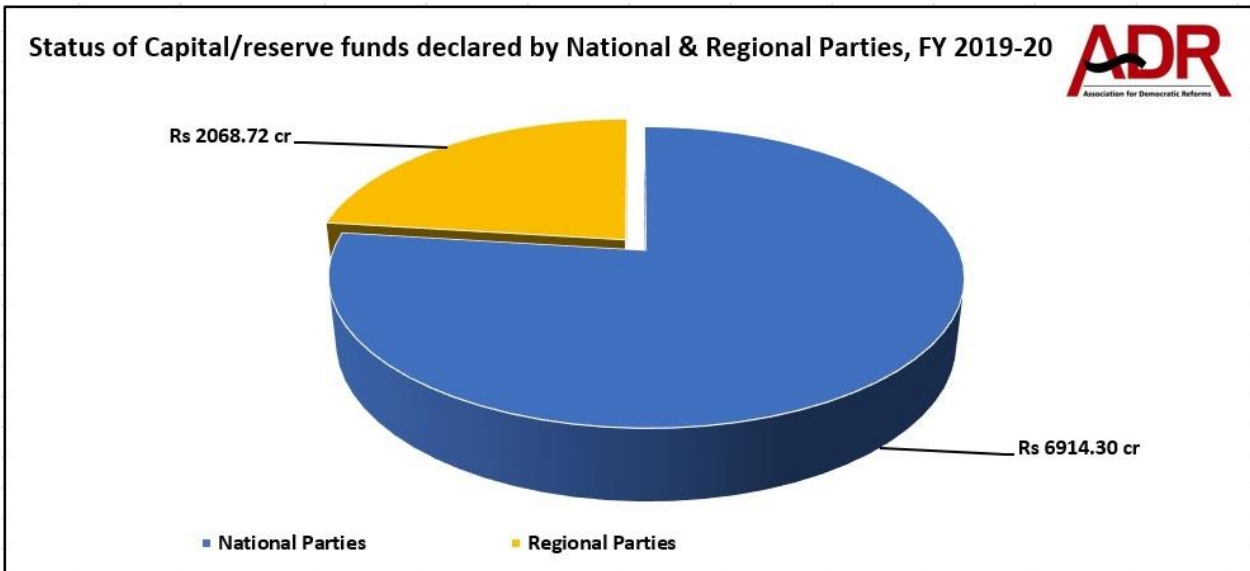
Liabilities declared by Regional Parties - FY 2019-20 (n Rs crores)			
Political Party	Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
TDP	27.262	3.08	Rs 30.342 cr
DMK	-	8.05	Rs 8.05 cr
TRS	-	4.41	Rs 4.41 cr
RJD	-	3.24	Rs 3.24 cr
IUML	-	2.906	Rs 2.906 cr
JDS	2.50	0.001	Rs 2.50 cr
DMDK	-	2.17	Rs 2.17 cr
AJSU	0.195	1.683	Rs 1.878 cr
SAD	-	1.142	Rs 1.142 cr
BJD	-	0.675	Rs 0.675 cr
34 Other Parties	0.333	3.013	Rs 3.346 cr
Total	Rs 30.29 cr	Rs 30.37 cr	Rs 60.66 cr

Liabilities declared by top 10 Regional Parties, FY 2019-20 (in Rs Cr)



Capital/ Reserve Funds declared by the National & Regional Parties – FY 2019-20

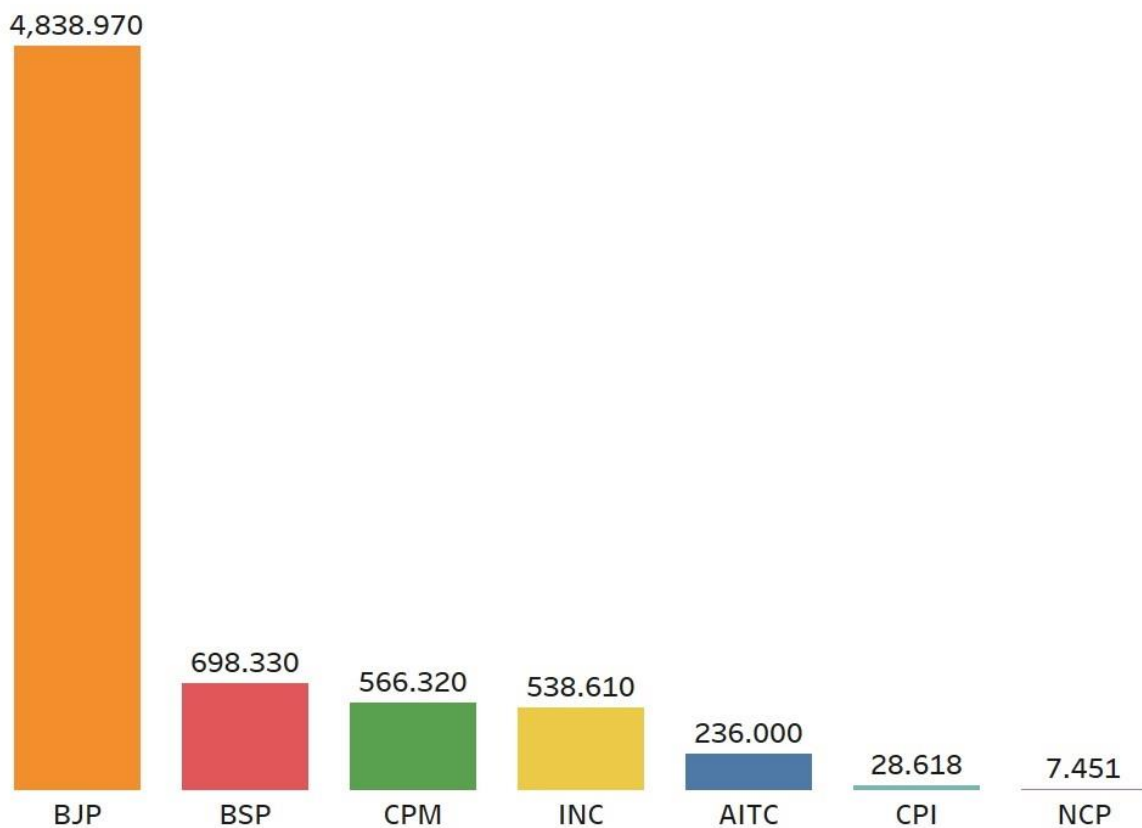
- The total **Capital/Reserve Fund** set aside by the National and Regional Parties during FY 2019-20 was **Rs 6914.30 cr** and **Rs 2068.72 cr**, respectively.



- For the FY 2019-20, among National Parties, **BJP** declared the highest capital of **Rs 4838.97 cr** followed by **Rs 698.33 cr** of **BSP** and **Rs 566.32 cr** of **CPM**.
- The lowest capital was declared by **NCP** of **Rs 7.451 cr** followed by **CPI** of **Rs 28.618 cr**.

Status of Capital/reserve funds of National Parties - FY 2019-20 (in Rs crores)	
National Party	Capital/Reserve Fund
BJP	4838.97
BSP	698.33
CPM	566.32
INC	538.61
AITC	236.00
CPI	28.618
NCP	7.451
Total	Rs 6914.30 cr

Status of Capital/reserve funds of National Parties, FY 2019-20 (in Rs Cr)

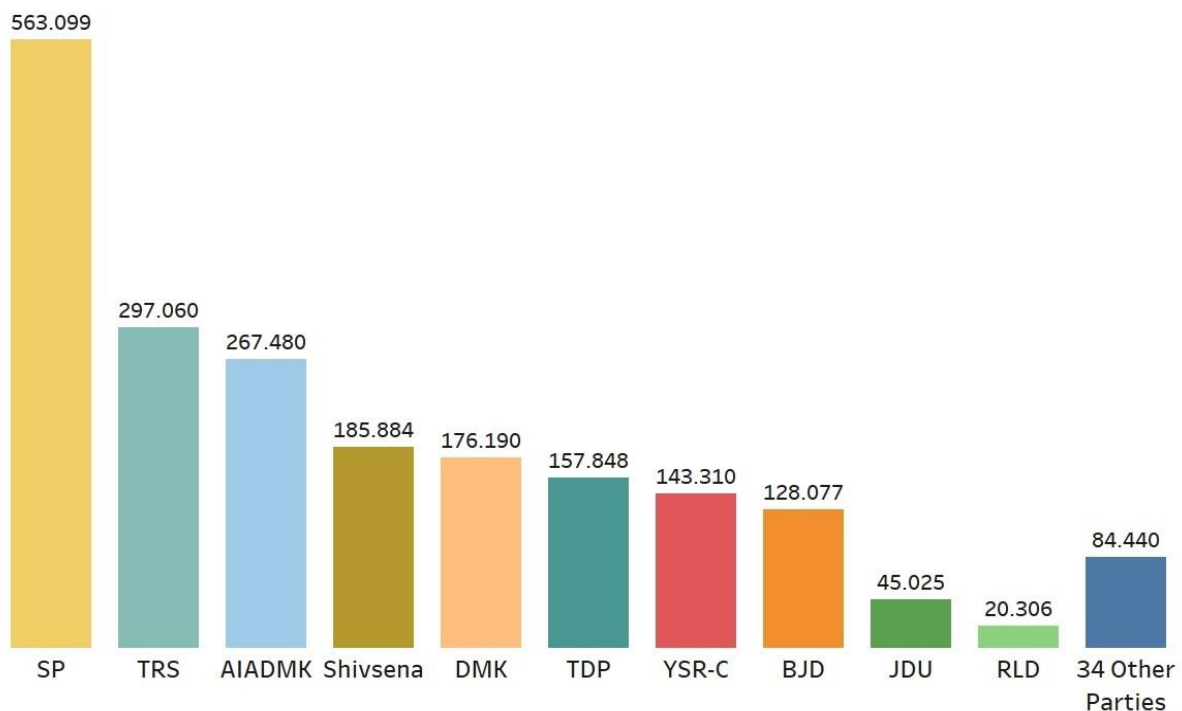


- The **top 10 Regional Parties** declared the total Capital/Reserve Fund of **Rs 1984.28 cr** while the remaining **34 parties** declared **Rs 84.44 cr**.
- For the FY 2019-20, **SP** declared the highest capital of **Rs 563.099 cr** followed by **Rs 297.06 cr** of **TRS** and **Rs 267.48 cr** of **AIADMK**.

Status of Capital/reserve funds of Regional Parties - FY 2019-20 (Rs in crores)	
Regional Party	Capital/Reserve Fund
SP	563.099
TRS	297.06
AIADMK	267.48
Shivsena	185.884
DMK	176.19

Status of Capital/reserve funds of Regional Parties - FY 2019-20 (Rs in crores)	
Regional Party	Capital/Reserve Fund
TDP	157.848
YSR-C	143.31
BJD	128.077
JDU	45.025
RLD	20.306
34 Other Parties	84.44
Total	Rs 2068.72 cr

Status of Capital/reserve funds of Regional Parties, FY 2019-20 (in Rs Cr)



Observations of ADR

1. National and Regional Parties failed to adhere to the ICAI guidelines that direct parties 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.
2. **Details of fixed assets** received as **donation** by the parties should be declared such as original cost of the asset, any additions or deductions, depreciation written off, cost of construction, etc. The same should also be declared of fixed assets purchased by the political parties - **not all Political Parties declared this information**.
3. 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 all Political Parties**.
4. Under ‘Investments’, two political parties such as **RLD** and **AGP** declared details of their investments in the form of Mutual Funds and Shares, respectively.
5. **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);
- b. Revenue from **issuance of coupons** of different **denominations** to be disclosed separately;
- c. Computation of income/ expenditure by **Accrual method** of accounting and not cash-flow method of accounting, where the former method provides more scope for transparency;
- d. **Valuation of fixed assets**, annually, to have a clear idea of appreciation/ depreciation.

Recommendations of ADR

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. Once a firm/person is responsible for auditing of accounts of parties for long duration, there is a possibility that finances of parties could be made **as opaque as possible**. In case of parties such as **BJP, INC, BSP, AITC, NCP & CPM**, it is observed that the same auditor has been auditing their accounts for the past five years from FY 2015-16 to 2019-20. While in case of CPI, between FY 2017-18 and 2019-20, the auditor was changed three times.
 - b. Indian laws do not permit **foreign auditing firms** to operate directly in India but might have a **tie-up with domestic auditing firms**. This becomes a worrisome factor if the domestic firm is auditing Indian parties' accounts. By having no provision to change auditors frequently, **foreign companies** might have a **bird's eye view** of the parties' internal accounting.
 - c. The accounts of political parties should 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**." This differs from the current practice where political parties **choose their auditors** entirely on their own.
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, there is a probability that the auditors who might be **under-reporting** the accounts, remain **out of purview of accountability**. 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 the introduction of **Section 78A** in the Representation of the People Act, 1951 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 the IT Act. For **FY 2019-20**, Audit Reports of **major Regional Parties such as JKNC, RSP among others** are unavailable on the website of the ECI.

In case of National Parties, **BJP** delayed the submission of its audit report by **21 days** and NPEP party's audit report is unavailable on the website of the ECI yet.

Disclaimer

Source for the data used in the report are the Audited accounts submitted by the National and Regional Political Parties to the Income Tax Department and the Election Commission of India. ADR does not add or subtract any information, unless the EC changes the data. In particular, no unverified information from any other source is used. The data can be accessed from myneta.info/party and the websites of the ECI 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 (ADR), National Election Watch (NEW) and their volunteers are not responsible or liable for any direct, indirect special, or consequential damages, claims, demands, losses of any kind whatsoever, made, claimed, incurred or suffered by any party arising under or relating to the usage of data provided by ADR through this report.

It is to be noted that ADR undertakes great care and adopts utmost due diligence in analysing and dissemination of the audit and contribution reports of the political parties submitted with the Election Commission of India and respective state CEOs. Such information is only aimed at *highlighting the increased misuse of money in our electoral and political process so as to facilitate a system of transparency, accountability and good governance and to enable voters to form an informed choice.* Therefore, it is expected that anyone using this report shall undertake due care and utmost precaution while using the data provided by ADR. ADR is not responsible for any *mishandling, discrepancy, inability to understand, misinterpretation or manipulation, distortion of the data* in such a way so as to *benefit or target a particular political party or politician or candidate.*

Contact Details

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Annexure - 1

Assets declared by Regional Parties for FY 2019-20							
Political Party	Details of Various Assets (in Rs crores)						
	Fixed Assets	Loans and Advances	FDR/Deposits (Only Banks)	TDS & TCS	Investments	Others Assets	Total Assets
SP	86.39	14.31	434.219	-	-	28.551	Rs 563.47 cr
TRS	21.27	0.4	256.01	2.11	-	21.68	Rs 301.47 cr
AIADMK	13.316	1.11	246.90	0.108	-	6.176	Rs 267.61 cr
TDP	79.74	13.31	86.97	-	-	8.17	Rs 188.19 cr
Shivsena	2.90	2.126	148.46	1.094	*	31.32	Rs 185.90 cr
DMK	18.348	0.728	162.425	0.353	*	2.386	Rs 184.24 cr
YSR-C	0.127	0.005	135	0.906		7.562	Rs 143.60 cr
BJD	1.472	2.6235	118.425	0.0085	-	6.223	Rs 128.752 cr
JDU	2.516	0.0532	41.9484	0.0298	-	0.5466	Rs 45.094 cr
RLD	6.527	0.375	2.856	0.035	8.42	2.176	Rs 20.389 cr
AAP	0.792	0.60	2.276	-	-	15.982	Rs 19.65 cr
JDS	6.305	0.23	0.1567	0.041	-	8.72	Rs 15.452 cr
IUML	0.948	0.904	2.584	0.0467		6.202	Rs 10.685 cr
JMM	0.387	0.48	0.29	-	*	6.353	Rs 7.51 cr
SDF	6.708	0.005	-	-	-	0.643	Rs 7.356 cr
NDPP	6.699	-	-	0.0086	-	0.6354	Rs 7.343 cr
AIFB	2.56	0.075	0.905	0.03	*	0.73	Rs 4.30 cr
LJP	2.76	0.06	-	0.012	-	1.088	Rs 3.92 cr
PMK	1.779	0.413	-	-	-	1.391	Rs 3.583 cr
RJD	2.517	-	-	0.005	-	0.718	Rs 3.24 cr
INLD	1.436	0.2765	-	0.1135	-	0.464	Rs 2.29 cr
JJP	0	0.484	0	-	-	1.724	Rs 2.208 cr
DMDK	0.072	0.532	-	0.171	-	1.395	Rs 2.17 cr
SAD	1.507	-	0.065	0.071	-	0.527	Rs 2.17 cr
GFP	0.036	1.545	-	-	-	0.351	Rs 1.932 cr
NPF	1.862	-	-	-	-	0.006	Rs 1.868 cr
BPF	0.119	-	-	-	-	1.44	Rs 1.559 cr
JKPDP	0.115	0.477	-	-	-	0.287	Rs 0.879 cr
AJSU	0.099	0.50	-	-	-	0.182	Rs 0.78 cr
SKM	-	-	-	-	-	0.597	Rs 0.597 cr
MGP	0.355	-	-	-	-	0.025	Rs 0.38 cr
AIUDF	0.044	0.003	-	-	-	0.203	Rs 0.25 cr
KCM	0.095	-	-	-	-	0.035	Rs 0.13 cr
AGP	0.034	0.0052	0.0197		0.0001	0.051	Rs 0.11 cr
JKNPP	0.0075	-	-	-	-	0.099	Rs 0.107 cr
ZNP	0.004	-	-	-	-	0.053	Rs 0.057 cr
RLP	0.0158	-	-	-	-	0.0384	Rs 0.0542 cr
UDP	-	-	-	-	-	0.036	Rs 0.036 cr
AINRC	0.019	0.009	-	-	-	0.001	Rs 0.029 cr
MNF	0.0018	-	-	-	-	0.0092	Rs 0.011 cr
PDA	0.0056	-	-	-	-	0.0013	Rs 0.0069 cr

Assets declared by Regional Parties for FY 2019-20							
Political Party	Details of Various Assets (in Rs crores)						
	Fixed Assets	Loans and Advances	FDR/Deposits (Only Banks)	TDS & TCS	Investments	Others Assets	Total Assets
MPC	0.00138	-	-	-	-	0.00154	Rs 0.00292 cr
IPFT	0.0017	-	-	-	-	0.0011	Rs 0.0028 cr
JVM-P	0	0	0	0	-	0	Rs 0 cr
Total	Rs 269.89 cr	Rs 41.64 cr	Rs 1639.51 cr	Rs 5.14 cr	Rs 8.42 cr	Rs 164.78 cr	Rs 2129.38 cr

Annexure - 2

Regional Parties: Assets & Liabilities for FY 2019-20			
Political Party	Liabilities (in Rs crores)		
	Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
TDP	27.262	3.08	Rs 30.342 cr
DMK	-	8.05	Rs 8.05 cr
TRS	-	4.41	Rs 4.41 cr
RJD	-	3.24	Rs 3.24 cr
IUML	-	2.906	Rs 2.906 cr
JDS	2.50	0.001	Rs 2.50 cr
DMDK	-	2.17	Rs 2.17 cr
AJSU	0.195	1.683	Rs 1.878 cr
SAD	-	1.142	Rs 1.142 cr
BJD	-	0.675	Rs 0.675 cr
AAP	0.124	0.446	Rs 0.57 cr
JKPDP	-	0.563	Rs 0.563 cr
LJP	-	0.53	Rs 0.53 cr
SP	0.09	0.281	Rs 0.37 cr
YSR-C	-	0.29	Rs 0.29 cr
JMM	-	0.27	Rs 0.27 cr
INLD	-	0.16	Rs 0.16 cr
AIADMK	-	0.13	Rs 0.13 cr
JKNPP	0.109	-	Rs 0.11 cr
RLD	-	0.083	Rs 0.083 cr
JDU	-	0.069	Rs 0.069 cr
GFP	-	0.049	Rs 0.049 cr
JJP	-	0.028	Rs 0.028 cr
SDF	-	0.0189	Rs 0.0189 cr
PMK	-	0.017	Rs 0.017 cr
Shivsena	-	0.016	Rs 0.016 cr
AIUDF	-	0.015	Rs 0.015 cr
BPF	-	0.014	Rs 0.014 cr
AINRC	0.0125	0	Rs 0.0125 cr
NDPP	-	0.01	Rs 0.01 cr
MGP	-	0.006	Rs 0.006 cr

Regional Parties: Assets & Liabilities for FY 2019-20			
Political Party	Liabilities (in Rs crores)		
	Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
KCM	-	0.006	Rs 0.006 cr
AGP	-	0.005	Rs 0.005 cr
NPF	-	0.004	Rs 0.004 cr
RLP	-	0.0001	Rs 0.0001 cr
AIFB	-	-	Rs 0
SKM	-	-	Rs 0
ZNP	-	-	Rs 0
UDP	-	-	Rs 0
MNF	-	-	Rs 0
PDA	-	-	Rs 0
MPC	-	-	Rs 0
IPFT	-	-	Rs 0
JVM-P	0	0	Rs 0
Total	Rs 30.29 cr	Rs 30.37 cr	Rs 60.66 cr