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ANALYSIS OF ASSETS & LIABILITIES OF NATIONAL & REGIONAL POLITICAL PARTIES – FY 2018-19

A Report by
Association for Democratic Reforms

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Table of Contents

Upgraded MyNeta App.....	2
Donate to ADR	3
ADR Speaks Podcast.....	3
Analysis of Assets & Liabilities of National & Regional Political Parties – FY 2018-19	5
Introduction.....	5
Detailed Report	5
Declaration of assets by the National and Regional Parties – FY 2018-19	6
Details of various assets declared by the National & Regional Parties – FY 2018-19.....	8
Declaration of liabilities by the National & Regional Parties – FY 2018-19	9
Capital/ Reserve Funds declared by the National & Regional Parties – FY 2018-19	11
Observations of ADR	13
Recommendations of ADR	14
Disclaimer	15
Contact Details	15
Annexure - 1	16
Annexure - 2	18

Analysis of Assets & Liabilities of National & Regional Political Parties – FY 2018-19

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**.

This report analyses the **assets** and **liabilities** declared by the **7 National Parties** and **41 Regional Parties** in **FY 2018-19**.

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?***

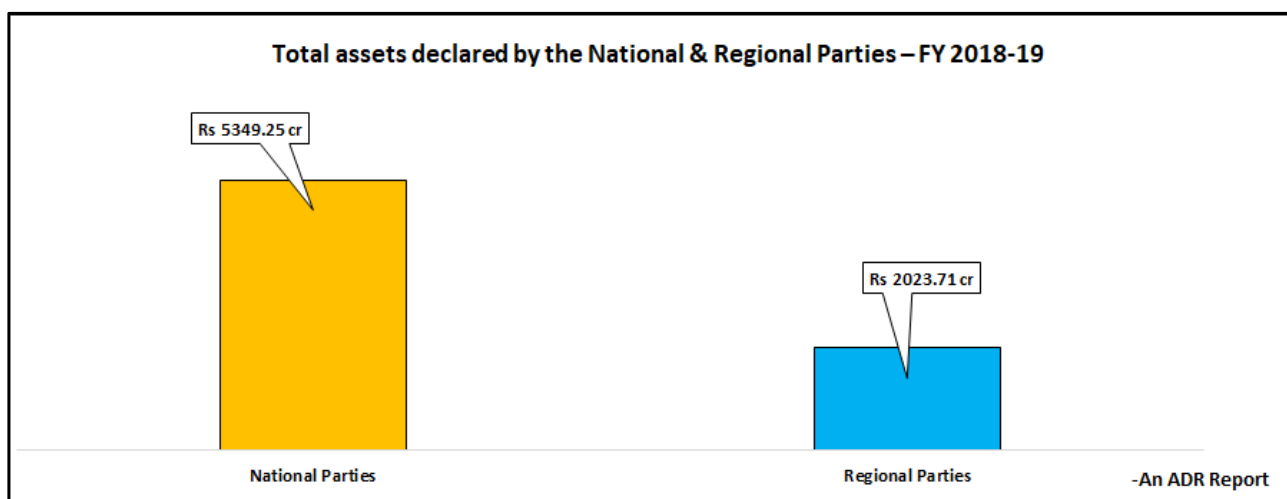
Article 324 of the Constitution empowers the ECI with **plenary powers** which was established in the **Supreme Court judgement** (AIR 1978 SC 851) by stating that the Commission has the **powers to fill any legal vacuum** so as to promote free and fair elections. The [transparency guidelines](#), circulated 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 **41 Regional Parties** for the **FY 2017-18** 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 2018-19

- The total assets declared by the **7 National** and **41 Regional Parties** during the FY 2018-19 amounted to **Rs 5349.25 cr** and **Rs 2023.71 cr**, respectively.



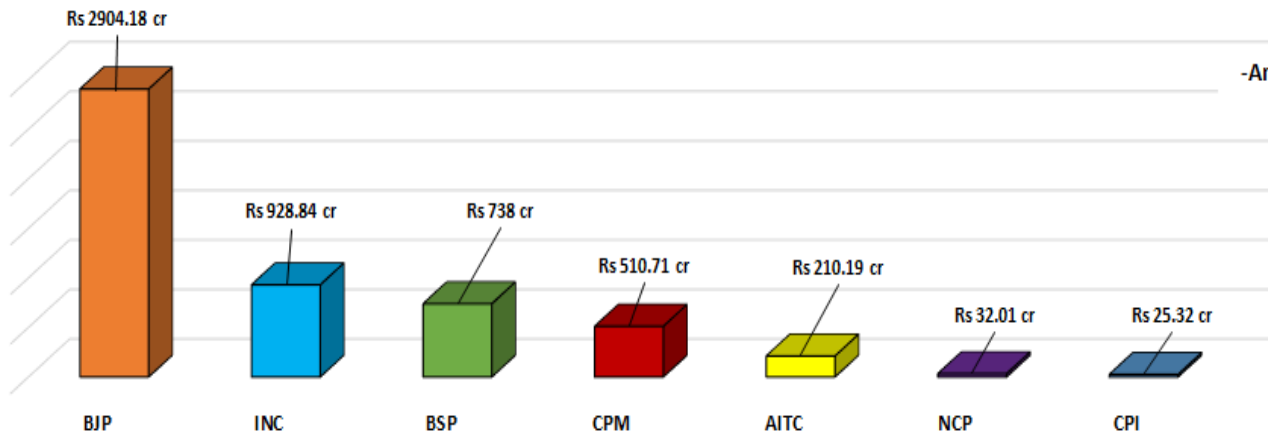
- Among the 7 National Parties, the highest assets for the FY 2018-19 were declared by **BJP** amounting to **Rs 2904.18 cr** (54.29%) followed by **INC** which declared assets worth **Rs 928.84 cr** (17.36%) and **BSP** declared assets worth **Rs 738 cr** (13.80%).

Political Party	Assets declared by National Parties - FY 2018-19 (Rs in crores)						
	Others Assets	FDR/Fixed Deposits	Fixed Assets	Loans and Advance	TDS & TCS	Investments	Total Assets
BJP	1331.224	573.766	628.707	356.873	13.61	0	Rs 2904.18 cr
INC	415.458	218.65	217.565	72.50	1.426	3.24	Rs 928.84 cr
BSP	27.392	608.27	48.85	51.254	2.234	0	Rs 738.00 cr
CPM	336.96	*	107.76	65.99	0	0	Rs 510.71 cr
AITC	207.016	0	1.774	0	0.18	1.22	Rs 210.19 cr
NCP	20.15	1.84	3.448	6.382	0.19	0	Rs 32.01 cr
CPI	1.71	13.52	3.13	6.96	0	#	Rs 25.32 cr
Total	Rs 2339.91 cr	Rs 1416.046 cr	Rs 1011.234 cr	Rs 559.96 cr	Rs 17.64 cr	Rs 4.46 cr	Rs 5349.25 cr

* Amount declared by party in Other Assets #Amount declared by party with FDR/Fixed Deposits

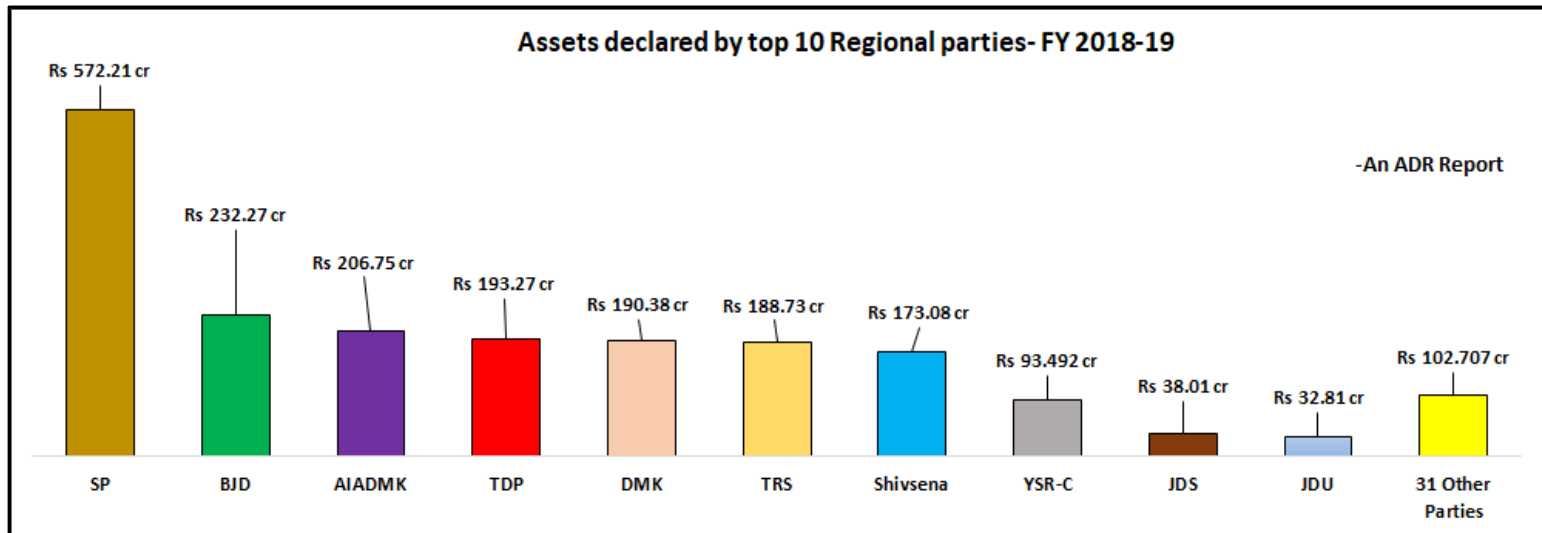
Assets declared by National Parties - FY 2018-19

-An ADR Report



- Among the **41 Regional Political Parties**, the total assets of the top 10 parties worth **Rs 1921 cr** or **94.92%** of the total assets declared by all the Regional Parties for the FY 2018-19. (Refer Annexure 1)
- In the FY 2018-19, among the Regional Parties, the highest assets were declared by **SP** worth **Rs 572.21 cr** (28.28%), followed by **BJD** worth **Rs 232.27 cr** and **AIADMK** worth **Rs 206.75 cr**.
- **Fixed Deposits/FDR** constituted the largest share of **Rs 1319.054 cr** (65.18%) of the total assets declared by Regional Parties in the FY 2018-19.

Political Party	Assets declared by top 10 Regional Parties - FY 2018-19 (Rs in crores)						Total Assets
	Others Assets	FDR/Fixed Deposits	Fixed Assets	Loans and Advance	TDS & TCS	Investments	
SP	27.827	454.447	71.163	11.266	7.507	0	Rs 572.21 cr
BJD	73.464	140.15	0.528	18.03	0.099	0	Rs 232.27 cr
AIADMK	5.978	185.90	11.585	3.177	0.11	0	Rs 206.75 cr
TDP	31.697	115.86	27.193	18.52	0	0	Rs 193.27 cr
DMK	2.702	169.185	17.506	0.987	0	0	Rs 190.38 cr
TRS	28.20	152.64	5.186	2.367	0.337	0	Rs 188.73 cr
Shivsena	116.668	44.461	2.685	7.908	1.358	0	Rs 173.08 cr
YSR-C	79.266	0	0.132	14.094	0	0	Rs 93.492 cr
JDS	0.137	16.84	7.022	14.01	0.001	0	Rs 38.01 cr
JDU	0.79	28.639	2.236	1.07	0.075	0	Rs 32.81 cr
31 Other Parties	38.809	10.932	38.088	7.631	0.521	6.726	Rs 102.707 cr
Total	Rs 405.538 cr	Rs 1319.054 cr	Rs 183.324 cr	Rs 99.06 cr	Rs 10.008 cr	Rs 6.726 cr	Rs 2023.71 cr



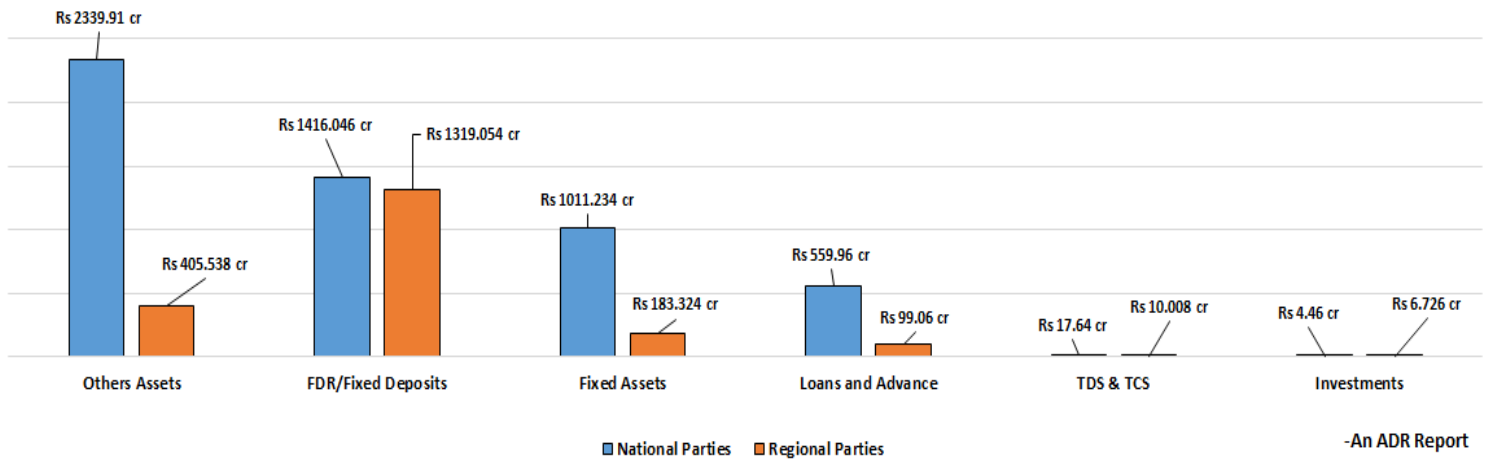
Details of various assets declared by the National & Regional Parties – FY 2018-19

- The assets declared by Political Parties fall under **6 major heads**: fixed assets, loans & advances, FDR/ deposits, TDS, Investments and other assets.
- During FY 2018-19, the National & Regional Parties declared maximum assets under **Other Assets** which amounted to **Rs 2745.448 cr** (37.237% of total assets) followed by Rs 2735.10 cr (37.096%) under **FDR/Fixed Deposits** and Rs 1194.558 cr (16.20%) under **Fixed Assets**.

National & Regional Parties : Total Assets declared- FY 2018-19							
Political Party	Assets (Rs in crores)						Total Assets
	Others Assets	FDR/Fixed Deposits	Fixed Assets	Loans and Advance	TDS & TCS	Investments	
National Parties	2339.91	1416.046	1011.234	559.96	17.64	4.46	Rs 5349.25 cr
Regional Parties	405.538	1319.054	183.324	99.06	10.008	6.726	Rs 2023.71 cr
Grand Total	Rs 2745.448 cr	Rs 2735.10 cr	Rs 1194.558 cr	Rs 659.02 cr	Rs 27.648 cr	Rs 11.186 cr	Rs 7372.96 cr

- Among National Parties, **BJP and INC** declared highest assets under **Other Assets**, **Rs 1331.24 cr** and **Rs 415.458 cr** while **BSP** declared the highest assets under **FDR/Fixed Deposits**, **Rs 608.27 cr** for the FY 2018-19.
- Among Regional Parties, political parties such as **SP** (Rs 454.447 cr), **BJD** (Rs 140.15 cr), **AIADMK** (Rs 185.90 cr), **TDP** (Rs 115.86 cr), **DMK** (Rs 169.185 cr), **TRS** (Rs 152.64 cr) among others declared highest assets under **FDR/Fixed Deposits** while **Shiv Sena** (Rs 116.668 cr) and **YSR-C** (Rs 79.266 cr) among others declared highest assets under **Other Assets**.

Declaration of assets under various heads by National & Regional Parties - FY 2018-19

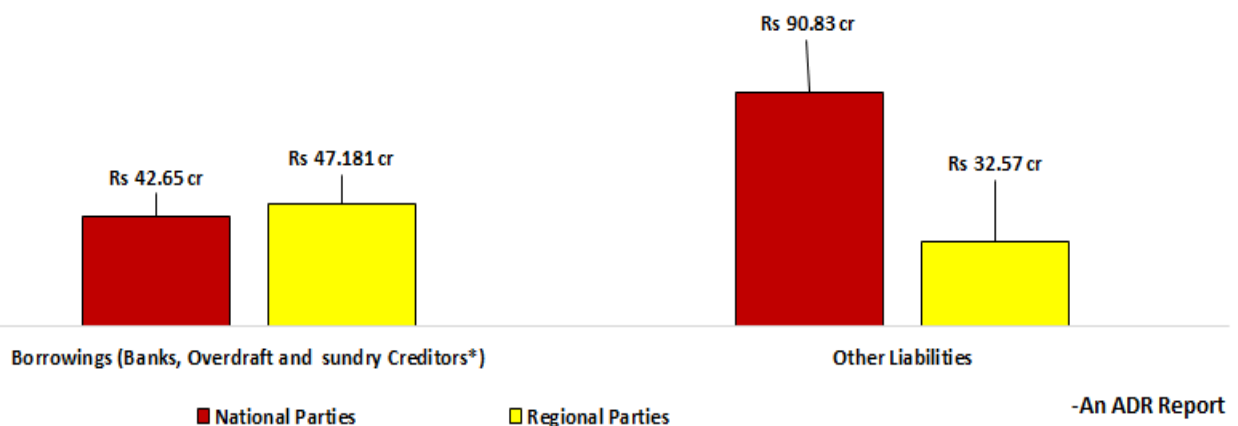


Declaration of liabilities by the National & Regional Parties – FY 2018-19

- The **total liabilities** declared by the **7 National and 41 Regional Political Parties** for the FY 2018-19 amount to **Rs 213.231 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 123.40 cr** (57.87%) under **Other Liabilities** and **Rs 89.831cr** (42.13%) under **Borrowings**.

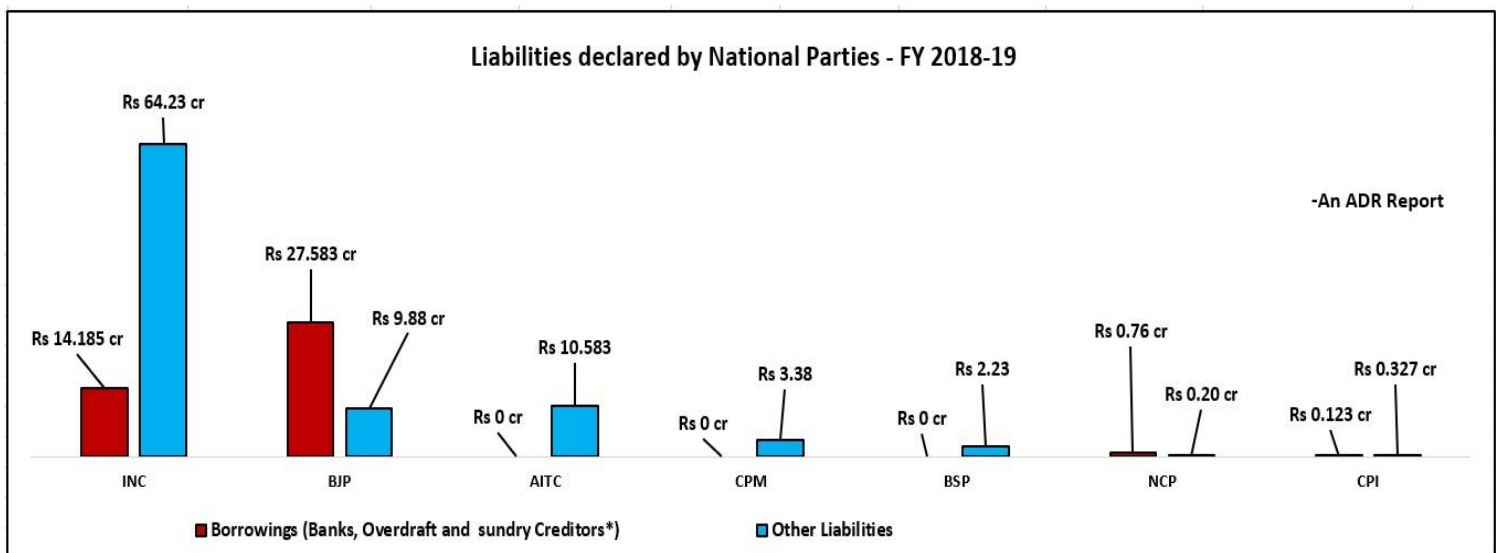
National & Regional Parties: Total Liabilities declared, FY 2018-19			
Political Party	Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
National Parties	42.65	90.83	Rs 133.48 cr
Regional Parties	47.181	32.57	Rs 79.751 cr
Grand Total	Rs 89.831 cr	Rs 123.40 cr	Rs 213.231 cr

Declaration of liabilities under various heads by National & Regional Parties- FY 2018-19



- The **National Political Parties** declared the **total liabilities** of **Rs 133.48 cr** in FY 2018-19. National Parties declared **Rs 42.65 cr** under **Borrowings** and **Rs 90.83 cr** under **Other Liabilities**.
- In the FY 2018-19, **INC** declared the highest total liabilities of **Rs 78.415 cr** (58.75%) followed by **BJP** that declared **Rs 37.463 cr** (28.06%).

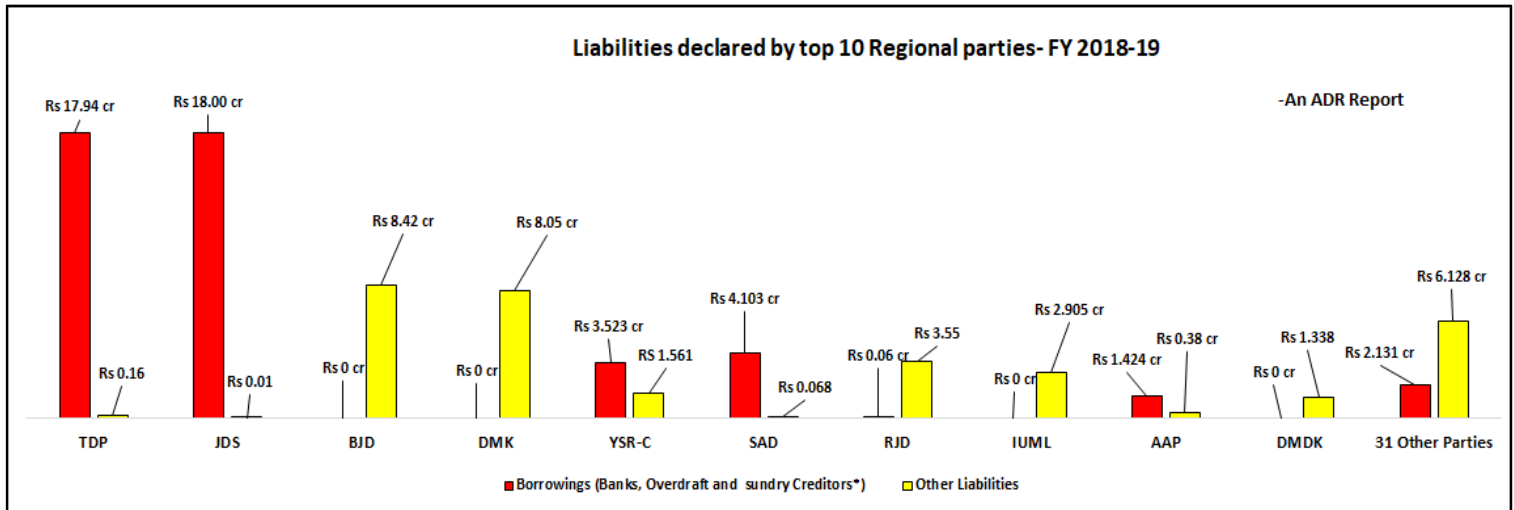
Liabilities declared by National Parties - FY 2018-19 (Rs in crores)			
Political Party	Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
INC	14.185	64.23	Rs 78.415 cr
BJP	27.583	9.88	Rs 37.463 cr
AITC	0	10.583	Rs 10.583 cr
CPM	0	3.38	Rs 3.38 cr
BSP	0	2.23	Rs 2.23 cr
NCP	0.76	0.20	Rs 0.96 cr
CPI	0.123	0.327	Rs 0.45 cr
Total	Rs 42.65 cr	Rs 90.83 cr	Rs 133.48 cr



- The **Regional Political Parties** declared the **total liabilities** of **Rs 79.751 cr** in FY 2018-19. Regional Parties declared **Rs 47.181 cr** under **Borrowings** and **Rs 32.57 cr** under **Other Liabilities**. (Refer Annexure 2)
- The **top 10 Regional Political Parties** declared total liabilities of **Rs 71.49 cr** (89.64%) while remaining 31 Regional Parties declared total liabilities worth **Rs 8.259 cr** in FY 2018-19.
- In the FY 2018-19, **TDP** declared the highest total liabilities of **Rs 18.10 cr** (22.696%) followed by **JDS** that declared **Rs 18.01 cr** (22.583%).

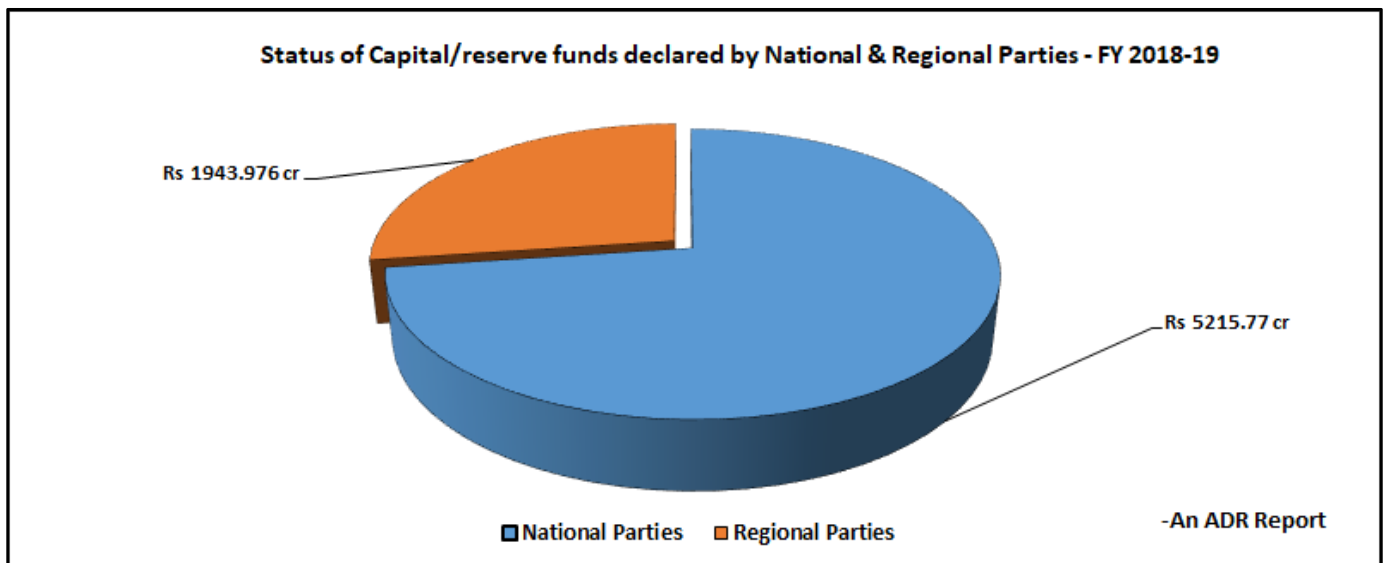
Liabilities declared by Regional Parties - FY 2018-19 (Rs in crores)			
Political Party	Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
TDP	17.94	0.16	Rs 18.10 cr
JDS	18.00	0.01	Rs 18.01 cr

Liabilities declared by Regional Parties - FY 2018-19 (Rs in crores)			
Political Party	Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
BJD	0	8.42	Rs 8.42 cr
DMK	0	8.05	Rs 8.05 cr
YSR-C	3.523	1.561	Rs 5.084 cr
SAD	4.103	0.068	Rs 4.17 cr
RJD	0.06	3.55	Rs 3.61 cr
IUML	0	2.905	Rs 2.905 cr
AAP	1.424	0.38	Rs 1.804 cr
DMDK	0	1.338	Rs 1.338 cr
31 Other Parties	2.131	6.128	Rs 8.259 cr
Total	Rs 47.181 cr	Rs 32.57 cr	Rs 79.751 cr



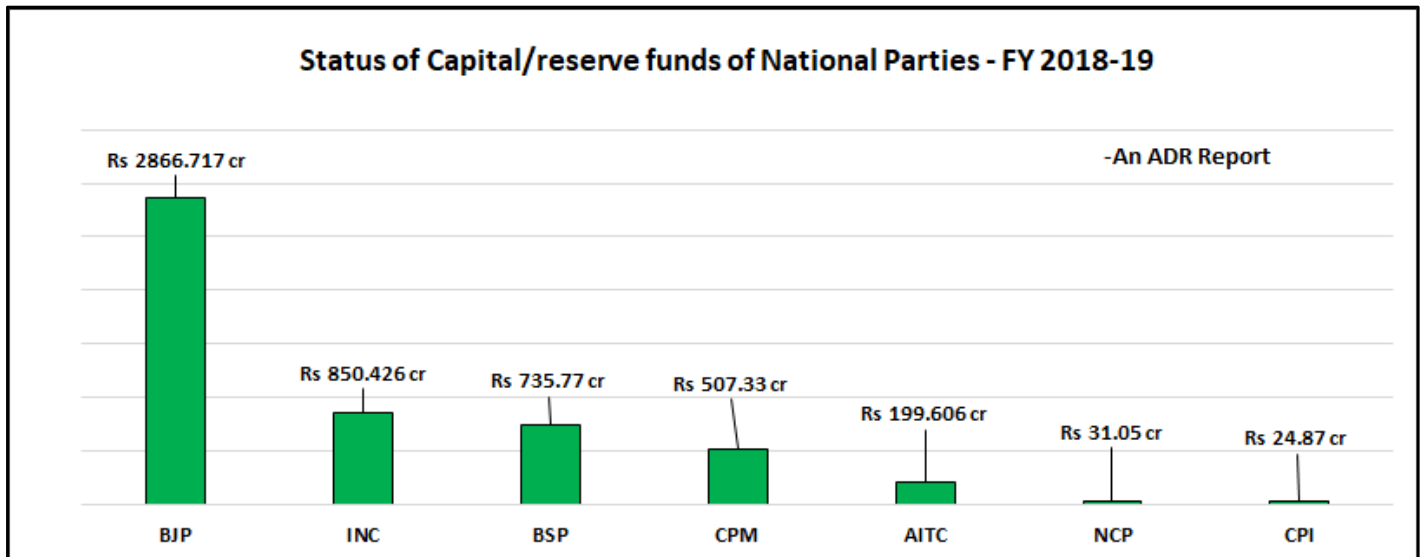
Capital/ Reserve Funds declared by the National & Regional Parties – FY 2018-19

- The total **Capital/Reserve Fund** set aside by the National and Regional Parties during FY 2018-19 was **Rs 5215.77 cr** and **Rs 1943.976 cr**, respectively.



- For the FY 2018-19, among National Parties, **BJP** declared the highest capital of **Rs 2866.717 cr** followed by **Rs 850.426 cr** of **INC** and **Rs 735.77 cr** of **BSP**.
- The lowest capital was declared by **CPI** of **Rs 24.87 cr** followed by **NCP** of **Rs 31.05 cr**.

Status of Capital/reserve funds of National Parties - FY 2018-19 (Rs in crores)	
National Party	Capital/Reserve Fund
BJP	2866.717
INC	850.426
BSP	735.77
CPM	507.33
AITC	199.606
NCP	31.05
CPI	24.87
Total	Rs 5215.77 cr

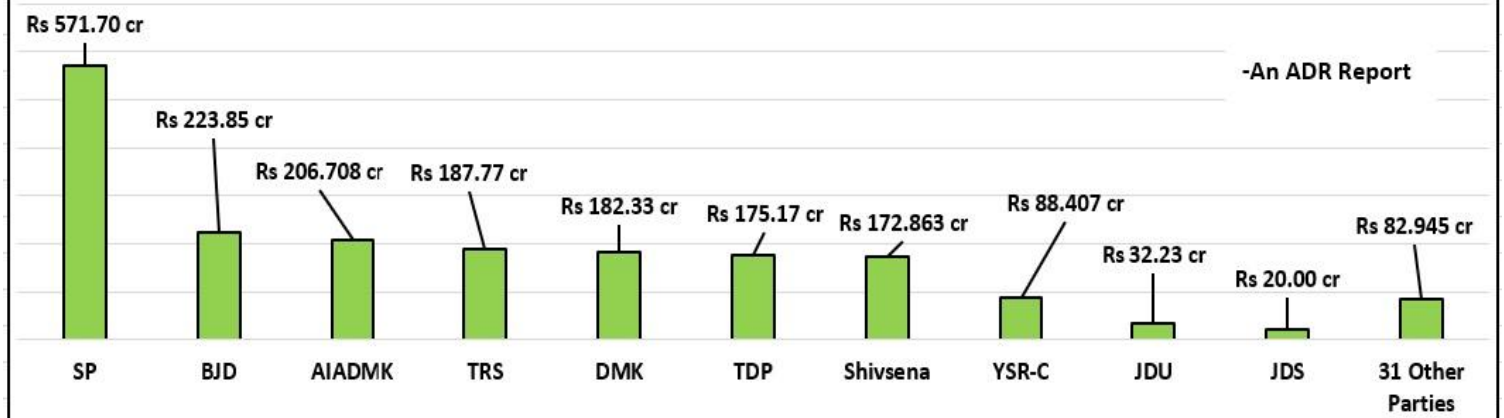


- The **top 10 Regional Parties** declared the total Capital/Reserve Fund of **Rs 1861.03 cr** while the remaining **31 parties** declared **Rs 82.945 cr**.
- For the FY 2018-19, **SP** declared the highest capital of **Rs 571.70 cr** followed by **Rs 223.85 cr** of **BJD** and **Rs 206.708 cr** of **AIADMK**.

Status of Capital/reserve funds of Regional Parties - FY 2018-19 (Rs in crores)	
Regional Party	Capital/Reserve Fund
SP	571.70
BJD	223.85
AIADMK	206.708
TRS	187.77
DMK	182.33
TDP	175.17
Shivsena	172.863
YSR-C	88.407

Status of Capital/reserve funds of Regional Parties - FY 2018-19 (Rs in crores)	
Regional Party	Capital/Reserve Fund
JDU	32.23
JDS	20.00
31 Other Parties	82.945
Total	Rs 1943.973 cr

Status of Capital/reserve funds of Regional Parties - FY 2018-19



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. **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**.
 - 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, 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 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 2018-19**, Audit Reports of **major Regional Parties such as JKNC, NPP among others** are unavailable on the website of the ECI. In case of National Parties, 4 parties namely **NCP, BJP, INC** and **CPI** delayed the submission of their audit reports by **5 to 42 days**.

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. These can be accessed from myneta.info/party and <https://eci.gov.in/candidate-political-parties/annual-audit-reports/annual-audit-reports/>

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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. 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

Regional Parties : Declared Assets for FY 2018-19							
Political Party	Details of Various Assets (Rs in crores)						
	Others Assets	FDR/Fixed Deposits	Fixed Assets	Loans and Advance	TDS & TCS	Investments	Total Assets
SP	27.827	454.447	71.163	11.266	7.508	0	Rs 572.21 cr
BJD	73.464	140.15	0.528	18.03	0.099	0	Rs 232.27 cr
AIADMK	5.978	185.901	11.586	3.177	0.11	0	Rs 206.75 cr
TDP	31.697	115.86	27.193	18.52	0	0	Rs 193.27 cr
DMK	2.702	169.185	17.506	0.987	0	0	Rs 190.38 cr
TRS	28.20	152.64	5.186	2.367	0.337	0	Rs 188.73 cr
Shivsena	116.668	44.461	2.685	7.908	1.358	0	Rs 173.08 cr
YSR-C	79.266	0	0.132	14.094	0	0	Rs 93.492 cr
JDS	0.137	16.84	7.022	14.01	0.001	0	Rs 38.01 cr
JDU	0.79	28.639	2.236	1.07	0.075	0	Rs 32.81 cr
RLD	6.645	0	6.36	0.329	0.03	6.436	Rs 19.80 cr
SDF	2.867	0	7.438	0.065	0	0	Rs 10.37 cr
AAP	5.496	2.462	1.313	0.839	0	0	Rs 10.11 cr
MNS	3.9945	4.6058	0.345	0.52	0.0437	0	Rs 9.509 cr
NDPP	1.614	0	6.44	0	0.008	0	Rs 8.06 cr
PMK	4.526	0.0006	1.668	0.413	0	0	Rs 6.608 cr
IUML	3.545	0.484	0.998	0.34	0.063	0	Rs 5.43 cr
AIFB	0.888	0.905	2.56	0.21	0.027	0	Rs 4.59 cr
INLD	1.067	1.50	1.516	0.207	0.11	0	Rs 4.40 cr
RJD	0.0456	0.67	1.728	1.161	0.0055	0	Rs 3.61 cr
JMM	1.52	0.224	0.40	0.508	0	0.29	Rs 2.94 cr
LJP	0.115	0	2.45	0	0.012	0	Rs 2.577 cr
GFP	0.804	0	0.0052	1.21	0	0	Rs 2.019 cr
NPF	0.0044	0	1.975	0	0	0	Rs 1.98 cr
SAD	0.0861	0.0606	1.642	0	0.0567	0	Rs 1.845 cr
BPF	1.343	0.00	0.134	0	0	0	Rs 1.477 cr
DMDK	0.608	0.00	0.076	0.49	0.164	0	Rs 1.338 cr
JVM-P	1.058	0	0.248	0	0	0	Rs 1.306 cr
AJSU	0.678	0	0.092	0.50	0	0	Rs 1.27 cr
RLSP	1.159	0	0.064	0	0	0	Rs 1.223 cr
JKPDP	0.38	0.00	0.137	0.365	0	0	Rs 0.882 cr
AGP	0.0076	0.0198	0.0379	0.4714	0.0001	0	Rs 0.537 cr
MGP	0.099	0	0.364	0	0	0	Rs 0.463 cr
AIUDF	0.135	0.00	0.066	0	0	0	Rs 0.201 cr
JKNPP	0.10	0.00	0.0087	0	0	0	Rs 0.104 cr
ZNP	0.006	0	0.009	0	0	0	Rs 0.015 cr
AINRC	0.0028	0.00	0.0041	0.005	0	0	Rs 0.012 cr
MNF	0.009	0	0.0021	0	0	0	Rs 0.011 cr
SKM	0.0084	0	0	0	0	0	Rs 0.0084 cr

Regional Parties : Declared Assets for FY 2018-19

Political Party	Details of Various Assets (Rs in crores)						
	Others Assets	FDR/Fixed Deposits	Fixed Assets	Loans and Advance	TDS & TCS	Investments	Total Assets
PDA	0.00158	0	0.0052	0	0	0	Rs 0.0068 cr
MPC	0.0013	0	0.0016	0	0	0	Rs 0.0029 cr
Total	Rs 405.538 cr	Rs 1319.054 cr	Rs 183.324 cr	Rs 99.06 cr	Rs 10.008 cr	Rs 6.726 cr	Rs 2023.71 cr

Annexure - 2

Regional Parties : Declared Liabilities for FY 2018-19			
Political Party	Liabilities (Rs in crores)		
	Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
TDP	17.94	0.16	Rs 18.10 cr
JDS	18.00	0.01	Rs 18.01 cr
BJD	0	8.42	Rs 8.42 cr
DMK	0	8.05	Rs 8.05 cr
YSR-C	3.523	1.561	Rs 5.084 cr
SAD	4.103	0.068	Rs 4.17 cr
RJD	0.06	3.55	Rs 3.61 cr
IUML	0	2.905	Rs 2.905 cr
AAP	1.424	0.38	Rs 1.804 cr
DMDK	0	1.338	Rs 1.338 cr
LJP	0	1.337	Rs 1.337 cr
RLSP	0.0026	1.2204	Rs 1.223 cr
TRS	0	0.96	Rs 0.96 cr
NDPP	0.72	0.01	Rs 0.73 cr
RLD	0.63	0.03	Rs 0.66 cr
JDU	0	0.58	Rs 0.58 cr
JMM	0	0.57	Rs 0.57 cr
JKPDP	0.0025	0.563	Rs 0.566 cr
SP	0	0.51	Rs 0.51 cr
AJSU	0.33	0.01	Rs 0.34 cr
Shivsena	0	0.217	Rs 0.217 cr
INLD	0.17	0.01	Rs 0.18 cr
JKNPP	0.109	0	Rs 0.109 cr
SDF	0.049	0.032	Rs 0.081 cr
PMK	0.062	0	Rs 0.062 cr
AIADMK	0.044	0	Rs 0.044 cr
JVM-P	0	0.017	Rs 0.017 cr
GFP	0	0.016	Rs 0.016 cr
AIUDF	0	0.015	Rs 0.015 cr
BPF	0	0.014	Rs 0.014 cr
AINRC	0.012	0	Rs 0.012 cr
MGP	0	0.007	Rs 0.007 cr
AGP	0	0.0046	Rs 0.005 cr
MNS	0	0.002	Rs 0.002 cr
NPF	0	0.002	Rs 0.002 cr
AIFB	0	0	Rs 0
ZNP	0	0	Rs 0

Regional Parties : Declared Liabilities for FY 2018-19			
Political Party	Liabilities (Rs in crores)		
	Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities
MNF	0	0	Rs 0
SKM	0	0	Rs 0
PDA	0	0	Rs 0
MPC	0	0	Rs 0
Total	Rs 47.181 cr	Rs 32.57 cr	Rs 79.751 cr