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ANALYSIS OF ASSETS & LIABILITIES OF NATIONAL PARTIES

– FY 2004-05 TO 2015-16

A Report by
Association for Democratic Reforms

Ms Ujjaini Halim

Coordinator – West Bengal Election Watch

033-24836491

98302 99326

bipimse@cal.vsnl.net.in,

ujjainihalim@gmail.com

Association for Democratic Reforms

T-95, II floor, C.L. House, Gautam Nagar

New Delhi – 110 049

Email: adr@adrindia.org; Phone: 011-4165 4200

Table of Contents

Analysis of Assets & Liabilities of National Parties – FY 2004-05 to 2015-16	3
Introduction	3
Executive Summary	3
Observations & Recommendations of ADR	7
Observations	7
Recommendations	7
Detailed Report	8
Declaration of total assets by the National Parties – FY 2004-05 to 2015-16	8
Party-wise declaration of total assets – FY 2004-05 to 2015-16	8
Details of various assets declared by National Parties – FY 2004-05 to 2015-16	9
Declaration of total liabilities by National Parties – FY 2004-05 to 2015-16	10
Party-wise declaration of total liabilities – FY 2004-05 to 2015-16	11
Details of various liabilities declared by National Parties – FY 2004-05 to 2015-16	12
Capital/ reserve funds declared by National Parties – FY 2004-05 to 2015-16	13
Disclaimer	14
Contact Details	14
Annexure	15
Complete details of the balance sheet declared by National Parties – FY 2004-05 to 2015-16	15
Bharatiya Janata Party (BJP)	15
Indian National Congress (INC)	16
Bahujan Samaj Party (BSP)	16
Nationalist Congress Party (NCP)	17
Communist Party of India (CPI)	18
Communist Party of India (Marxist)	18
All India Trinamool Congress (AITC)	19

Analysis of Assets & Liabilities of National Parties – FY 2004-05 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 **seven National Parties** (BJP, INC, NCP, BSP, CPI, CPM and AITC) between **FY 2004-05 and 2015-16**.

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?***

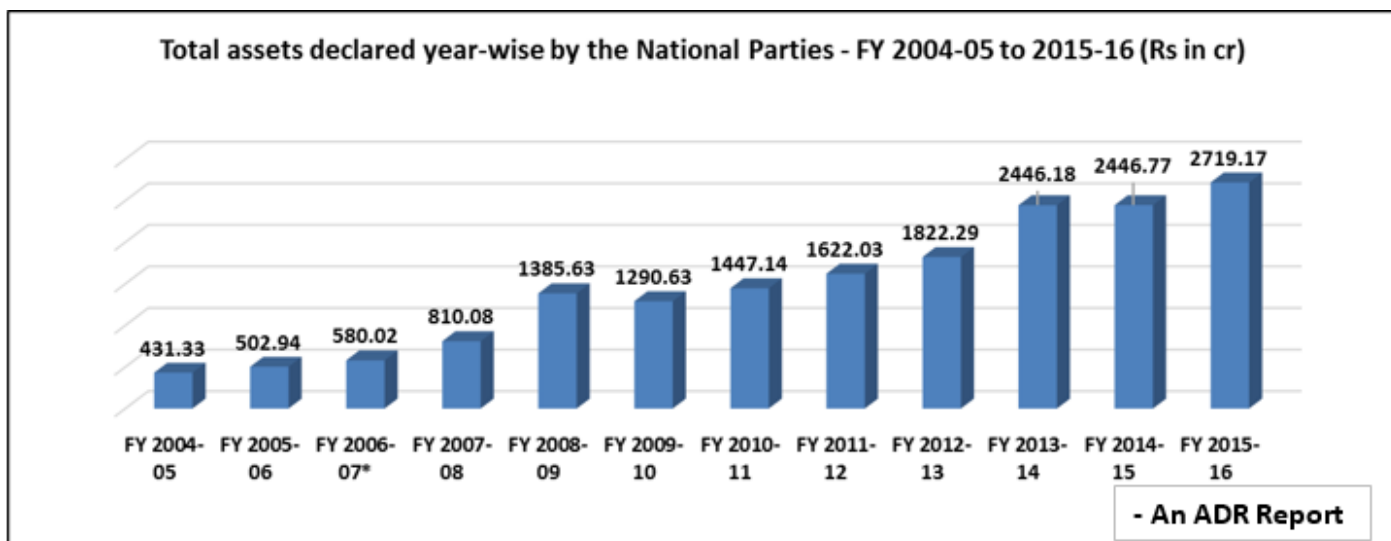
Article 324 of the Constitution empowers the ECI with **plenary powers** which was established in the **Supreme Court judgement** (AIR 1978 SC 851) by stating that the Commission has the **powers to fill any legal vacuum** so as to promote free and fair elections. The [transparency guidelines](#), circulated 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 **seven National Parties** (BJP, INC, NCP, BSP, CPI, CPM and AITC) between **FY 2004-05 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.

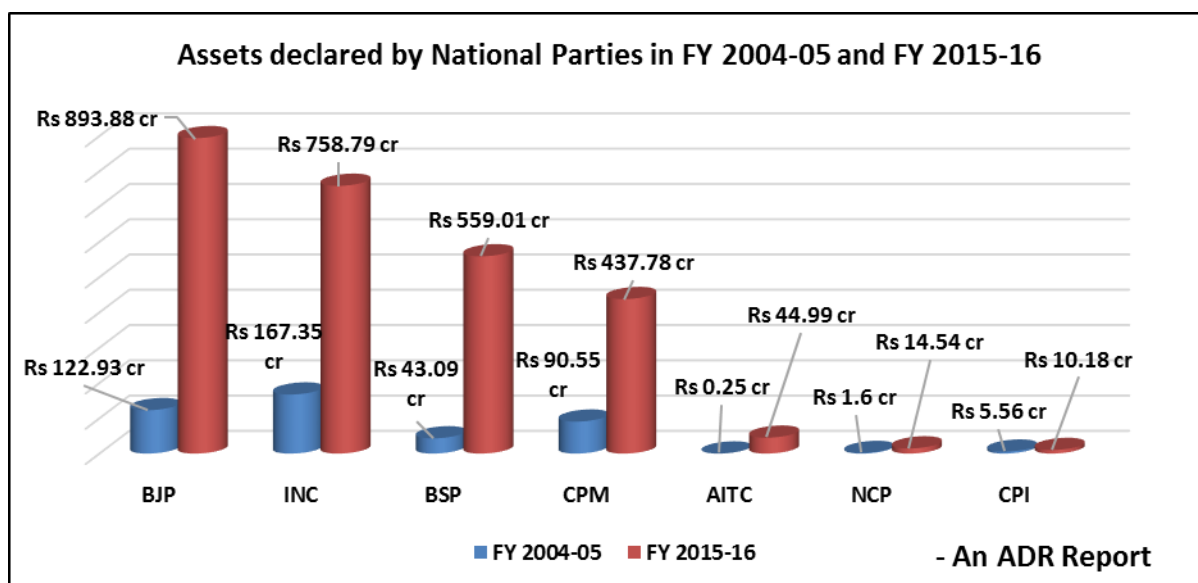
Declaration of assets by the National Parties – FY 2004-05 to 2015-16

- The **average total assets** declared by the seven National Parties during **FY 2004-05** was **Rs 61.62 cr** which increased to **Rs 388.45 cr** during **FY 2015-16**.
- A decrease of **Rs 95 cr** was declared by the parties together between FY 2008-09 and 2009-10 while an increase of **Rs 156.51 cr** was declared between FY 2009-10 and 2010-11.



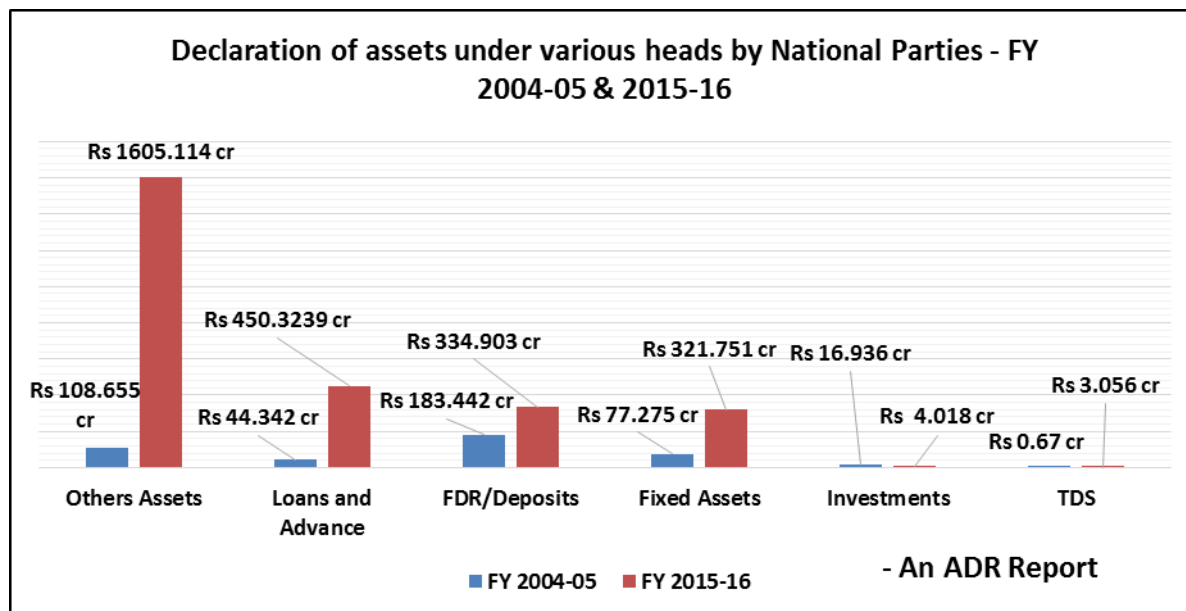
*The balance sheet of BSP for the FY 2006-07 is unavailable in the public domain

- During **FY 2004-05**, the declared asset of **BJP** was **Rs 122.93 cr** which increased by **627.15%** to **Rs 893.88 cr** during **FY 2015-16**.
- CPM** and **AITC** are the only two National Parties to show a steady increase in their annual declared assets. The **total assets** of CPM between FY 2004-05 & 2015-16 **increased by 383.47%** (Rs 90.55 cr to Rs 437.78 cr) while that of **AITC** increased from Rs 0.25 cr to Rs 44.99 cr (by 17896%).



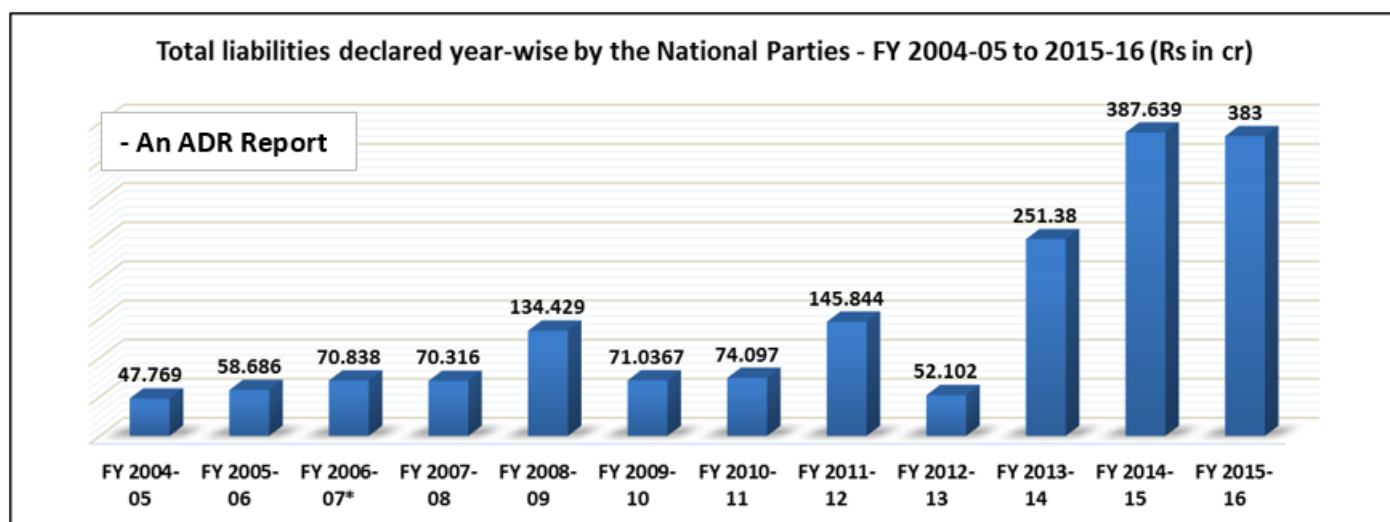
- The assets declared by National Parties fall under **6 major heads**: fixed assets, loans & advances, FDR/ deposits, TDS, Investments and other assets.
- During **FY 2004-05**, the National Parties declared maximum assets under **FDR/ deposits** which amounted to **Rs 183.442 cr**. This constituted 42.53% of total assets declared by the parties under various heads.

- During FY 2015-16, the highest asset category is **other assets** under which the parties have declared holding **Rs 1605.114 cr** which formed **59%** of the total assets declared under various heads by the parties.
- It is to be noted that the **only asset category** to show a **reduction** in value was “**Investments**”. During FY 2004-05, parties invested a total of **Rs 16.936 cr** whose current value stands at **Rs 4.018 cr**.



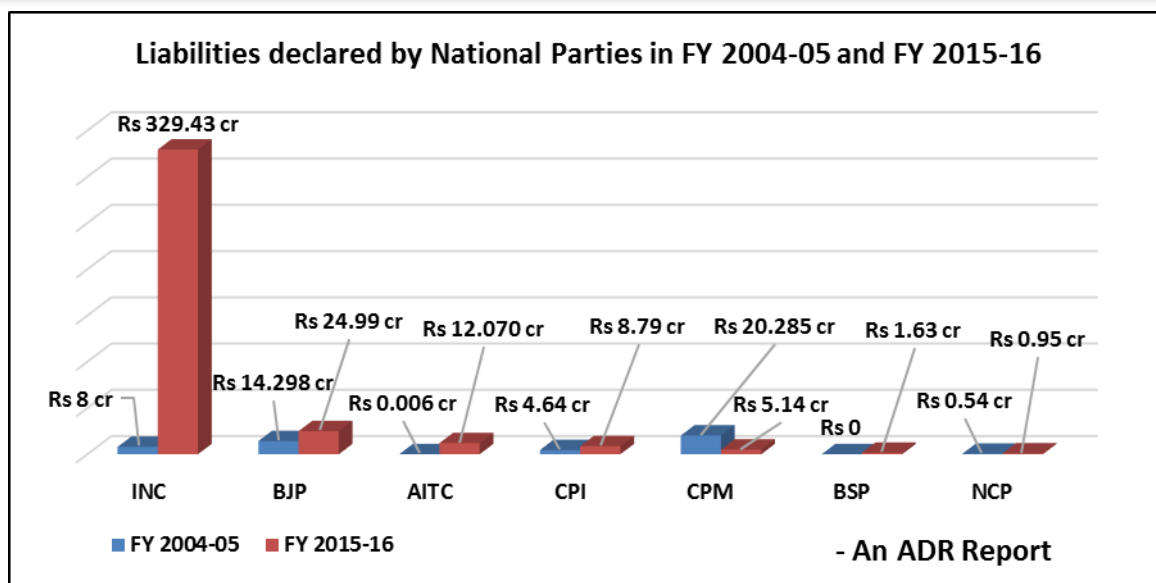
Declaration of liabilities by National Parties – FY 2004-05 to 2015-16

- The seven National Parties declared a total of **Rs 47.77 cr** as **liabilities** during FY 2004-05, an average of **Rs 6.82 cr** per party. **CPM** declared highest liabilities of **Rs 20.285 cr** followed by **BJP** with **Rs 14.298 cr**.
- A marked increase in total liabilities of parties is observed during **FY 2008-09** (Rs 134.429 cr), **2011-12** (Rs 145.844 cr) & **2014-15** (Rs 387.639 cr).



*The balance sheet of BSP for the FY 2006-07 is unavailable in the public domain

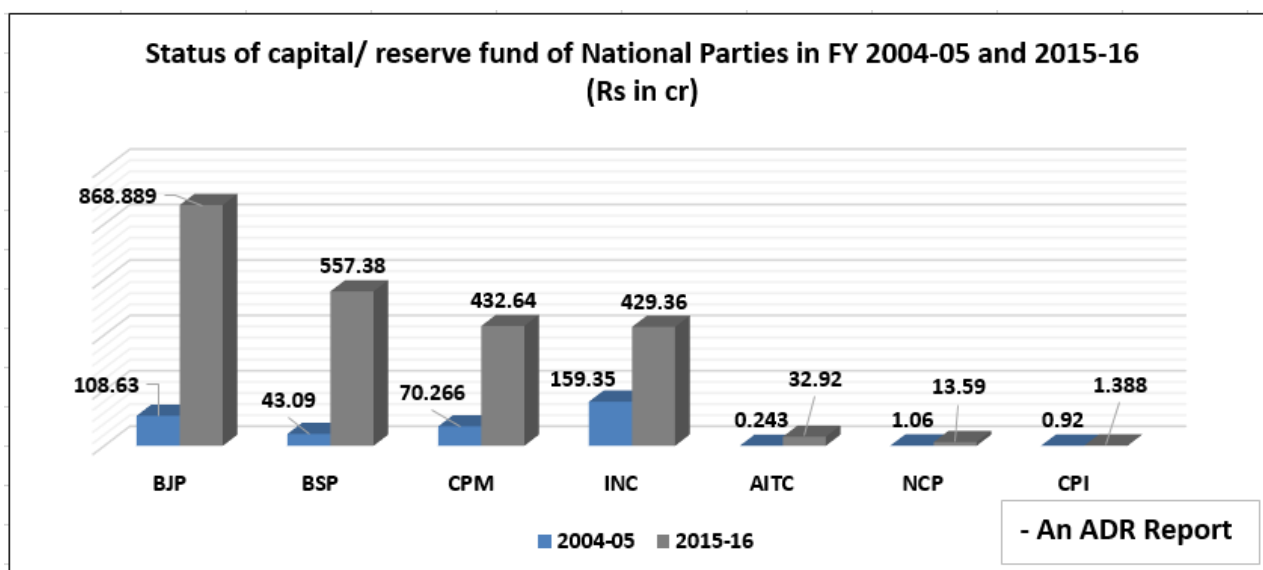
- The total liabilities for **FY 2015-16** declared by the National Parties is **Rs 383 cr**, an average of **Rs 54.71 cr** per party. **INC** declared the highest liabilities of **Rs 329.43 cr** followed by **BJP** with **Rs 24.99 cr**.
- **CPM** is the only party to declare a **decrease in liabilities** from **Rs 20.285 cr** during FY 2004-05 to **Rs 5.14 cr** during FY 2015-16.



- The liabilities declared by National Parties fall under **2 major heads**: borrowings (from banks, overdraft facilities and sundry creditors) and other liabilities.
- During **FY 2004-05**, the National Parties declared maximum liabilities under **“other liabilities”** - **Rs 31.43 cr** while **during FY 2015-16**, the highest liabilities were **“borrowings”** where the parties declared a total of **Rs 333.14 cr**.
- CPM** has declared **nil liabilities** under **“borrowings”** for all years **except during FY 2010-11** when the party declared **Rs 44.70 lakhs** under this head. **“Other liabilities”** amount to **Rs 5.14 cr** for the party for FY 2015-16.
- Highest liabilities** declared by **INC** was during **FY 2014-15** during which the party had liabilities amounting to **Rs 327.54 cr** under **“borrowings”**.

Capital declared by National Parties – FY 2004-05 to 2015-16

- The total **Capital/ Reserve fund** set aside by the National Parties during **FY 2004-05** was **Rs 383.56 cr**, and **Rs 2336.17 cr** for **FY 2015-16**.
- BJP** has the highest capital **at present** after declaring **Rs 868.889 cr** followed by **Rs 557.38 cr** of **BSP** and **Rs 432.64 cr** of **CPM**.
- The reserve funds of **BJP**, between FY 2004-05 and 2015-16 **increased by 700%** while that of **INC** increased by **169%**. **Highest percentage increase** was seen in **AITC** with **13447%** followed by **BSP** with **1194%**.



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 National Parties**.
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 for fixed assets purchased by the political parties - **not all National 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 the National 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) – **classification not declared by the National Parties**.
 - b. Revenue from **issuance of coupons** of different **denominations** to be disclosed separately – **not declared by the National Parties**.

Recommendations

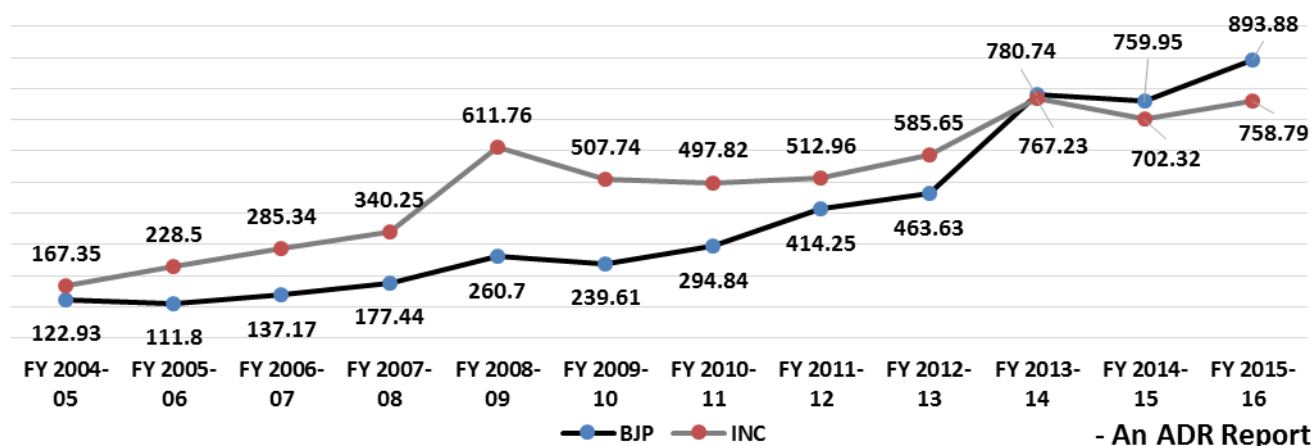
1. **Changing of auditors** every three years:
 - a. The amended [Companies Act, 2013](#), which came into force on 29th Aug, 2013, stated that **no Company** shall have an auditor for **more than 5 years** but this rule was **not applied** for political parties. Hence, designating a firm/person for 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

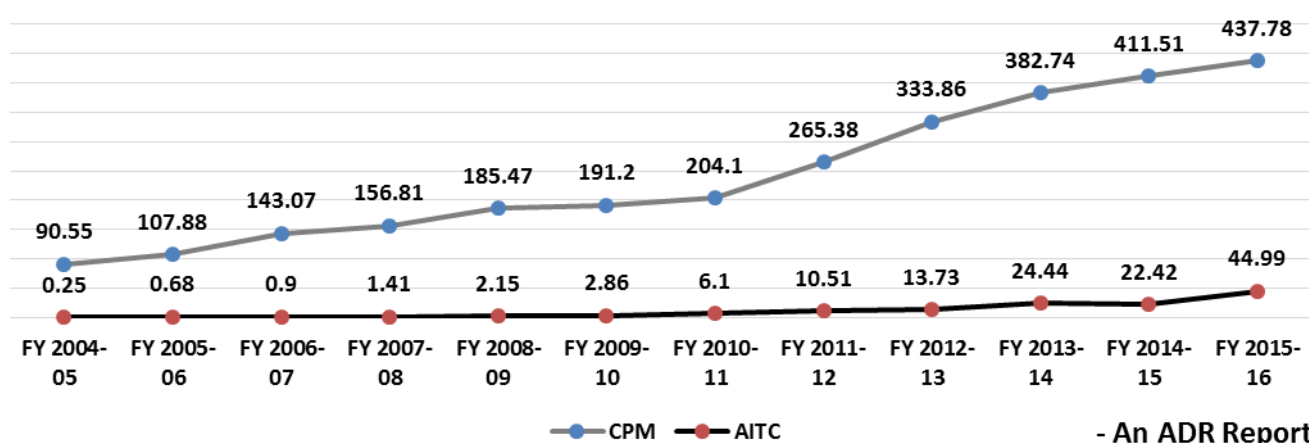
Declaration of total assets by the National Parties – FY 2004-05 to 2015-16

- The **average total assets** declared by the seven National Parties during FY 2004-05 was Rs 61.62 cr which increased to Rs 388.45 cr during FY 2015-16.
- During FY 2004-05, the declared asset of **BJP** was Rs 122.93 cr and increased by 627.15% to Rs 893.88 cr during FY 2015-16.
- The total assets of **INC** increased from Rs 167.35 cr during FY 2004-05 to Rs 758.79 cr, an increase of 353.41%.
- CPM** and **AITC** are the only 2 National Parties to show a steady increase in their annual declared assets. The **total assets** of CPM between FY 2004-05 & 2015-16 **increased by 383.47%** (Rs 90.55 cr to Rs 437.78 cr) while that of **AITC** increased from Rs 0.25 cr to Rs 44.99 cr (by 17896%).

Trend in assets declared by BJP and INC between FY 2004-05 and 2015-16
(Rs in cr)



Trend in assets declared by CPM and AITC between FY 2004-05 and 2015-16
(Rs in cr)

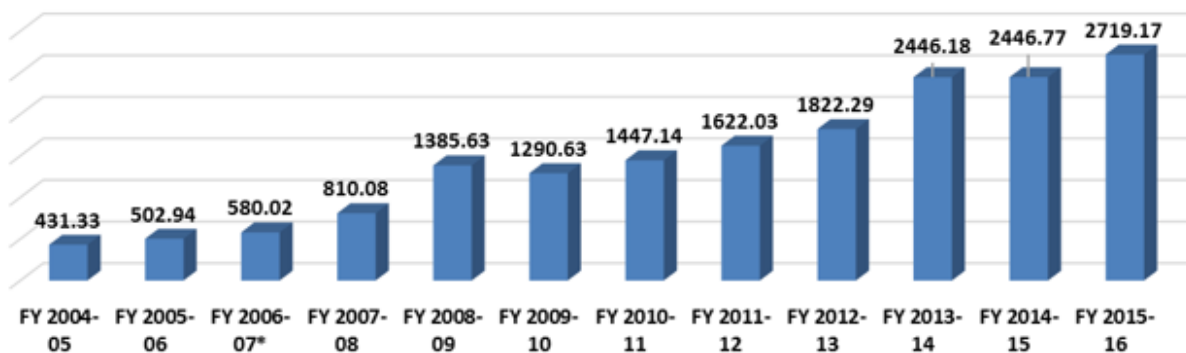


Party-wise declaration of total assets – FY 2004-05 to 2015-16

- The balance sheet of **BSP** for the FY 2006-07 is unavailable in the public domain. RTI response is awaited.
- Between **two consecutive years**, **BJP** declared the **highest increase** in assets. Between FY 2012-13 and 2013-14, the party declared an increase of Rs 317.11 cr or 68.4%

- The **highest decrease in assets** was declared by **NCP**. The party declared a total decrease of **Rs 63.46%** or **Rs 20.51 cr** between FY 2008-09 and 2009-10.

Total assets declared year-wise by the National Parties - FY 2004-05 to 2015-16 (Rs in cr)



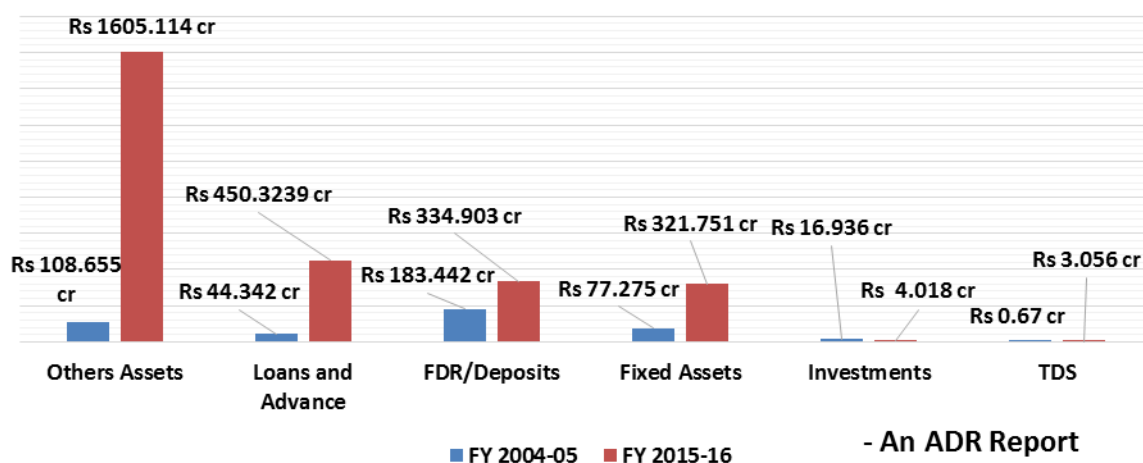
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Assets (Rs in cr)								Grand Total
Financial Year	INC	BJP	BSP	NCP	CPI	CPM	AITC	
2004-05	167.35	122.93	43.09	1.6	5.56	90.55	0.25	Rs 431.33 crores
2005-06	228.5	111.8	44.06	3.77	6.25	107.88	0.68	Rs 502.94 crores
2006-07	285.34	137.17	NA	7.22	6.32	143.07	0.9	Rs 580.02 crores
2007-08	340.25	177.44	118.31	8.79	7.07	156.81	1.41	Rs 810.08 crores
2008-09	611.76	260.7	286.14	32.32	7.09	185.47	2.15	Rs 1,385.63 crores
2009-10	507.74	239.61	329.74	11.81	7.67	191.2	2.86	Rs 1,290.63 crores
2010-11	497.82	294.84	423.4	12.32	8.56	204.1	6.1	Rs 1,447.14 crores
2011-12	512.96	414.25	397.35	12.92	8.66	265.38	10.51	Rs 1,622.03 crores
2012-13	585.65	463.63	400.72	16.02	8.68	333.86	13.73	Rs 1,822.29 crores
2013-14	767.23	780.74	447.64	33.78	9.61	382.74	24.44	Rs 2,446.18 crores
2014-15	702.32	759.95	522.14	19.14	9.29	411.51	22.42	Rs 2,446.77 crores
2015-16	758.79	893.88	559.01	14.54	10.18	437.78	44.99	Rs 2,719.17 crores

Details of various assets declared by National Parties – FY 2004-05 to 2015-16

- The assets declared by National Parties fall under **6 major heads**: fixed assets, loans & advances, FDR/ deposits, TDS, Investments and other assets.
- During **FY 2004-05**, the National Parties declared maximum assets under **FDR/ deposits** which amounted to **Rs 183.442 cr**. This constituted 42.53% of total assets declared by the parties under various heads.
- The second highest was assets declared under **other assets** and amounted to **Rs 108.655 cr**.
- During **FY 2015-16**, the highest asset category is **other assets** under which the parties have declared holding **Rs 1605.114 cr** which formed **59%** of the total assets declared under various heads by the parties.
- The **second highest** was under **loans and advances** with **Rs 450.32 cr** or **16.56%** of the total assets during this year.
- It is to be noted that the **only asset category** to show a **reduction** in value was **"Investments"**. During FY 2004-05, parties invested a total of **Rs 16.936 cr** whose current value stands at **Rs 4.018 cr**.

Declaration of assets under various heads by National Parties - FY 2004-05 & 2015-16

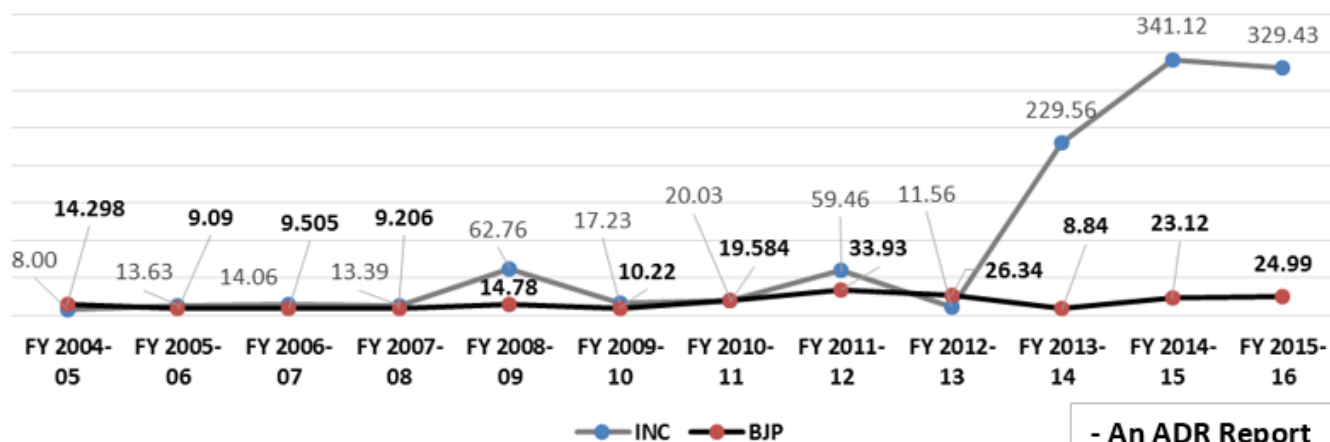


Declaration of assets under various heads by National Parties – FY 2004-05 and 2015-16 (Rs in cr)							
Financial Year	Party	Fixed Assets	Loans and Advance	FDR/Deposits	TDS	Investments	Others Assets
2004-05	INC	13.71	16.73	105.05	0.62	0	31.24
	BJP	23.475	2.60	74.052	0.05	0.858	21.89
	BSP	15.71	0	1.98	0	0	25.40
	NCP	0.54	0.127	0.63	0	0	0.30
	CPI	0.35	2.97	1.73	0	0.375	0.135
	CPM	23.49	21.915	0	0	15.703	29.44
	AITC	0	0	0.000	0.000	0.000	0.25
TOTAL		77.275	44.342	183.442	0.67	16.936	108.655
2015-16	INC	55.777	53.92	0.38	0	2.398	646.315
	BJP	140.82	304.72	328.137	2.78	0	117.42
	BSP	44.51	6.97	0.04	0	0	507.49
	NCP	10.184	0.105	0	0.13	0	4.03
	CPI	0.59	2.529	6.256	0.006	0.31	0.49
	CPM	69.57	82.06	0	0.14	0.20	285.81
	AITC	0.30	0.0199	0	0.00	1.11	43.559
TOTAL		321.751	450.3239	334.903	3.056	4.018	1605.114

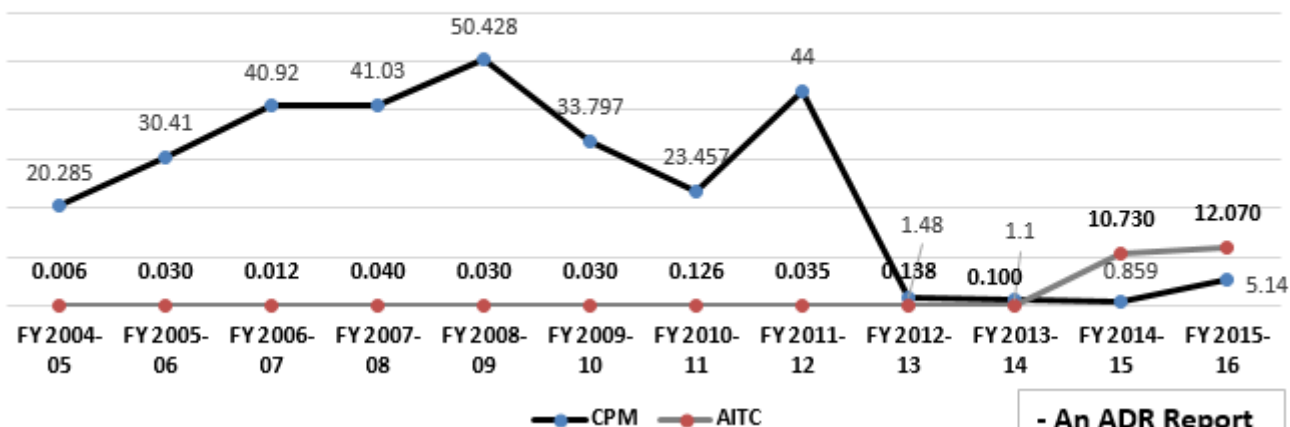
Declaration of total liabilities by National Parties – FY 2004-05 to 2015-16

- The seven National Parties declared a total of **Rs 47.77 cr** as **liabilities** during FY 2004-05, an average of **Rs 6.82 cr** per party. **CPM** declared highest liabilities of **Rs 20.285 cr** followed by **BJP** with **Rs 14.298 cr**.
- The total liabilities for **FY 2015-16** declared by the National Parties is **Rs 383 cr**, an average of **Rs 54.71 cr** per party. **INC** declared the highest liabilities of **Rs 329.43 cr** followed by **BJP** with **Rs 24.99 cr**.
- A marked increase in total liabilities of parties is observed during **FY 2008-09** (Rs 134.429 cr), **2011-12** (Rs 145.844 cr) & **2014-15** (Rs 387.639 cr).

Trend in liabilities declared by BJP and INC between FY 2004-05 & 2015-16
(Rs in cr)



Trend in liabilities declared by CPM and AITC between FY 2004-05 & 2015-16
(Rs in cr)

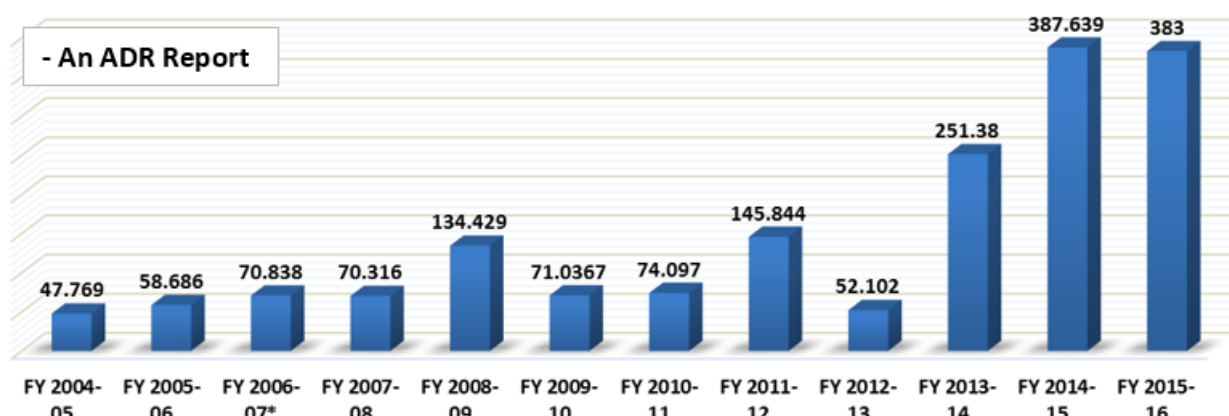


Party-wise declaration of total liabilities – FY 2004-05 to 2015-16

- Between FY 2004-05 and 2012-13, the average liabilities declared by INC was Rs 24.46 cr but liabilities increased to Rs 229.56 cr during FY 2013-14, Rs 341.12 cr during FY 2014-15 and Rs 329.43 cr during FY 2015-16.
- BSP has consistently declared nil or negligible liabilities between FY 2004-05 and 2014-15. During FY 2015-16, the party declared Rs 1.63 cr as liabilities.
- CPM is the only party to declare a decrease in liabilities from Rs 20.285 cr during FY 2004-05 to Rs 5.14 cr during FY 2015-16.

Total liabilities declared year-wise by the National Parties - FY 2004-05 to 2015-16 (Rs in cr)

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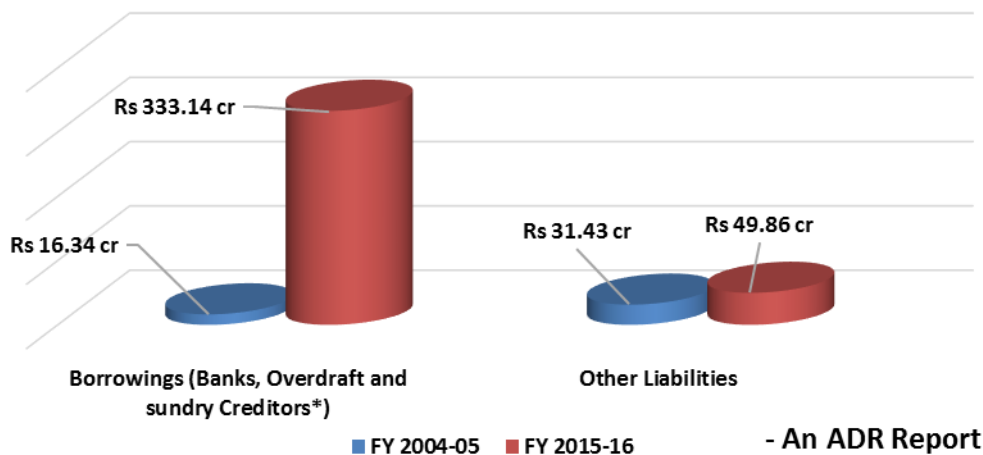


Financial Year	Liabilities (Rs in crores)							Grand Total (Rs in cr)
	INC	BJP	BSP	NCP	CPI	CPM	AITC	
2004-05	8.00	14.298	0	0.54	4.64	20.285	0.006	Rs 47.77 crores
2005-06	13.63	9.09	0	0.198	5.328	30.41	0.030	Rs 58.69 crores
2006-07	14.06	9.505	NA	0.943	5.398	40.92	0.012	Rs 70.84 crores
2007-08	13.39	9.206	0	0.5	6.15	41.03	0.040	Rs 70.32 crores
2008-09	62.76	14.78	0.001	0.26	6.17	50.428	0.030	Rs 134.43 crores
2009-10	17.23	10.22	0.0097	3.44	6.31	33.797	0.030	Rs 71.04 crores
2010-11	20.03	19.584	0	3.7	7.2	23.457	0.126	Rs 74.10 crores
2011-12	59.46	33.93	0.015	1.104	7.3	44	0.035	Rs 145.84 crores
2012-13	11.56	26.34	0	5.265	7.319	1.48	0.138	Rs 52.10 crores
2013-14	229.56	8.84	0	3.55	8.23	1.1	0.100	Rs 251.38 crores
2014-15	341.12	23.12	0.04	3.85	7.92	0.859	10.730	Rs 387.64 crores
2015-16	329.43	24.99	1.63	0.95	8.79	5.14	12.070	Rs 383.00 crores

Details of various liabilities declared by National Parties – FY 2004-05 to 2015-16

- The liabilities declared by National Parties fall under **2 major heads**: borrowings (from banks, overdraft facilities and sundry creditors) and other liabilities.
- During FY 2004-05, the National Parties declared **Rs 31.43 cr** as “other liabilities” while declaring **Rs 16.34 cr** as “borrowings” from various sources.
- During FY 2015-16, the highest liabilities were “borrowings” where the parties declared a total of **Rs 333.14 cr** while **Rs 49.86 cr** was declared under “other liabilities”.
- BSP is the only party to declare **nil liabilities** under “borrowings” in its balance sheet for all years (balance sheet for FY 2006-07 is unavailable). “Other liabilities” stand at **Rs 1.63 cr** for the party for FY 2015-16.
- CPM has declared **nil liabilities** under “borrowings” for all years **except during FY 2010-11** when the party declared **Rs 44.70 lakhs** under this head. “Other liabilities” amount to **Rs 5.14 cr** for the party for FY 2015-16.
- Highest liabilities declared by INC was during **FY 2014-15** during which the party had liabilities amounting to **Rs 327.54 cr** under “borrowings” (Refer Annexure for details).
- BJP declared **highest liabilities** during **FY 2011-12** when the party had liabilities amounting to **Rs 20.83 cr** under “other liabilities”.

Declaration of liabilities under various heads by National Parties - FY 2004-05 & 2015-16

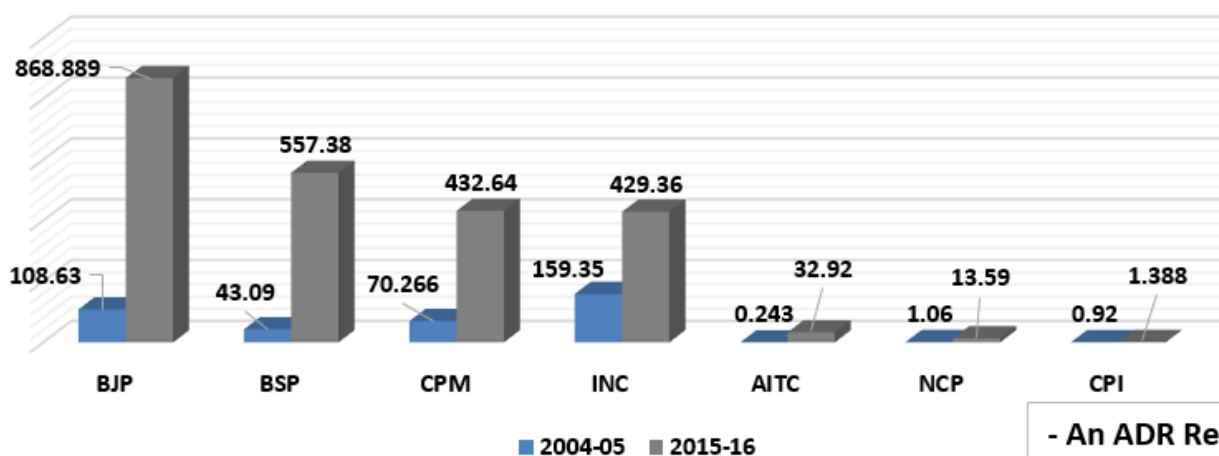


Financial Year	Party	Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities
2004-05	INC	3.67	4.33
	BJP	12	2.298
	BSP	0	0
	NCP	0.54	0
	CPI	0.13	4.51
	CPM	0	20.285
	AITC	0	0.006
TOTAL		16.34	31.43
2015-16	INC	313.88	15.55
	BJP	18.33	6.66
	BSP	0	1.63
	NCP	0.87	0.08
	CPI	0.06	8.73
	CPM	0	5.14
	AITC	0	12.07
TOTAL		333.14	49.86

Capital/ reserve funds declared by National Parties – FY 2004-05 to 2015-16

- The total **Capital/ Reserve fund** set aside by the National Parties during **FY 2004-05** was **Rs 383.56 cr**, after adjusting for liabilities for the year, from the total assets of the parties.
- The capital/ reserve fund of the seven National Parties for **FY 2015-16** currently stands at **Rs 2336.17 cr**.
- BJP** has the highest capital **at present** after declaring **Rs 868.889 cr** followed by **Rs 557.38 cr** of **BSP** and **Rs 432.64 cr** of **CPM**.
- During FY 2015-16, **CPI** has the least declared capital fund of **Rs 1.388 cr** followed by **NCP** with **Rs 13.59 cr**.
- The reserve funds of **BJP**, between FY 2004-05 and 2015-16 **increased by 700%** while that of **INC** increased by **169%**. **Highest percentage increase** was seen in **AITC with 13447%** followed by **BSP with 1194%**.

Status of capital/ reserve fund of National Parties in FY 2004-05 and 2015-16 (Rs in cr)



Status of Capital/ reserve funds of National Parties in 2004-05 and 2015-16 (Rs in cr)			
Political party	FY 2004-05	FY 2015-16	% change in reserve funds
AITC	0.243	32.92	13447%
BSP	43.09	557.38	1194%
NCP	1.06	13.59	1182%
BJP	108.63	868.889	700%
CPM	70.266	432.64	516%
INC	159.35	429.36	169%
CPI	0.92	1.388	51%
Total	383.56	2336.17	509%

Disclaimer

Source for the data used in the report are the Audited accounts submitted by the National 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.

Contact Details

Media and Journalist Helpline: +91 80103 94248, Email: adr@adrindia.org

Ms Ujjaini Halim Coordinator – West Bengal Election Watch 033-24836491 98302 99326 bipimse@cal.vsnl.net.in ujjainihalim@gmail.com	Maj. Gen Anil Verma (Retd.) Head - NEW/ADR +91 11 4165 4200 +91 88264 79910 anilverma@adrindia.org	Prof Jagdeep Chhokar IIM Ahmedabad (Retd.) Founder Member- NEW/ADR +91 99996 20944 jchhokar@gmail.com	Prof Trilochan Sastry IIM Bangalore Founder Member- NEW/ADR +91 94483 53285 trilochans@iimb.ernet.in
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Annexure

Complete details of the balance sheet declared by National Parties – FY 2004-05 to 2015-16

Bharatiya Janata Party (BJP)

Bharatiya Janata Party- BJP	Assets (Rs in crores)							Capital/ 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
2004-05	23.475	2.60	74.052	0.05	0.858	21.89	122.93	108.63	12	2.298	122.93
2005-06	24.707	4.45	55.44	0.04	0.90	26.26	111.80	102.706	7.68	1.41	111.80
2006-07	26.854	5.75	82.99	0.039	0.04	21.5	137.17	127.663	8.095	1.41	137.17
2007-08	30.905	4.41	118.655	0.11	0.05	23.31	177.44	168.236	7.756	1.45	177.44
2008-09	34.14	25.89	128.745	0.11	0.44	71.37	260.70	245.92	13.44	1.34	260.70
2009-10	41.464	8.295	151.55	0.12	0.44	37.745	239.61	229.39	8.29	1.93	239.61
2010-11	51.664	13.017	181.17	0.57	0.04	48.38	294.84	275.256	17.284	2.3	294.84
2011-12	69.81	20.62	253.16	0.40	2.669	67.59	414.25	380.32	13.10	20.83	414.25
2012-13	75.059	22.11	309.58	1.13	0.04	55.71	463.63	437.29	13.84	12.5	463.63
2013-14	84.35	248.13	286.09	1.56	0	160.61	780.74	771.90	4.59	4.25	780.74
2014-15	103.92	284.05	277.34	2.73	0	91.91	759.95	736.83	9.15	13.97	759.95
2015-16	140.82	304.72	328.137	2.78	0	117.42	893.88	868.889	18.33	6.66	893.88

Indian National Congress (INC)

Indian National Congress- INC	Assets (Rs in crores)							Capital/ 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
2004-05	13.71	16.73	105.05	0.62	0	31.24	167.35	159.35	3.67	4.33	167.35
2005-06	15.50	37.87	147.00	0.63	0	27.5	228.50	214.87	10.4	3.23	228.50
2006-07	21.48	51.69	0.36	0.65	172.83	38.33	285.34	271.28	10.82	3.24	285.34
2007-08	24.92	62.49	0.66	0.65	205.71	45.82	340.25	326.86	11.07	2.32	340.25
2008-09	25.98	248.03	0.37	0.15	233.18	104.05	611.76	549.00	60.02	2.74	611.76
2009-10	25.135	144.555	0.42	0.027	274.96	62.644	507.74	490.51	15.29	1.94	507.74
2010-11	25.17	33.663	3.38	0.026	346.17	89.41	497.82	477.79	7.19	12.84	497.82
2011-12	32.98	47.15	0.4	0.1	384.55	47.78	512.96	453.50	49.81	9.65	512.96
2012-13	35.63	36.15	0	0	2.4	511.47	585.65	574.09	1.95	9.61	585.65
2013-14	47.96	136.46	0	0	2.398	580.41	767.23	537.67	184.17	45.39	767.23
2014-15	47.9	50.5	0	0	2.398	601.52	702.32	361.20	327.54	13.58	702.32
2015-16	55.777	53.92	0.38	0	2.398	646.315	758.79	429.36	313.88	15.55	758.79

Bahujan Samaj Party (BSP)

Bahujan Samaj Party-BSP	Assets (Rs in crores)							Capital/ Reserve Fund (A)	Liabilities (Rs in crores) (B)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits /Security Deposit	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities (A+B)
2004-05	15.71	0	1.98	0	0	25.40	43.09	43.09	0	0	43.09
2005-06	16.41	0	1.98	0	0	25.67	44.06	44.06	0	0	44.06
2006-07	Not Available	Not Available	Not Available	0	0	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
2007-08	12.67	0.31	0	0	0	105.33	118.31	118.31	0	0	118.31

Bahujan Samaj Party-BSP	Assets (Rs in crores)							Capital/ Reserve Fund (A)	Liabilities (Rs in crores) (B)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits /Security Deposit	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities (A+B)
2008-09	103.26	0.31	0.0005	0	0	182.57	286.14	286.14	0	0.001	286.14
2009-10	104.40	0.32	0.001	0	0	225.02	329.74	329.73	0	0.0097	329.74
2010-11	94.16	0.32	0.0019	0	0	328.92	423.40	423.40	0	0	423.40
2011-12	168.35	0.32	0.002	0	0	228.68	397.35	397.34	0	0.015	397.35
2012-13	92.79	0.286	0.0039	0	0	307.64	400.72	400.72	0	0	400.72
2013-14	20.92	11.19	0.04	0	0	415.49	447.64	447.64	0	0	447.64
2014-15	24.44	8.85	0.04	0	0	488.81	522.14	522.10	0	0.04	522.14
2015-16	44.51	6.97	0.04	0	0	507.49	559.01	557.38	0	1.63	559.01

Nationalist Congress Party (NCP)

Nationalist Congress Party- NCP	Assets (Rs in crores)							Capital/ Reserve Fund (A)	Liabilities (Rs in crores) (B)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits/ Security Deposit	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities (A+B)
2004-05	0.54	0.127	0.63	0	0	0.30	1.60	1.06	0.54	0	1.60
2005-06	1.08	0.18	0.644	0	0	1.86	3.77	3.57	0.198	0	3.77
2006-07	4.5	0.267	1.407	0	0	1.04	7.22	6.276	0.916	0.027	7.22
2007-08	4.14	0.16	1.55	0	0	2.94	8.79	8.29	0.45	0.05	8.79
2008-09	4.73	1.756	1.76	0	0	24.07	32.32	32.06	0.206	0.054	32.32
2009-10	5.487	0.54	1.926	0	0	3.86	11.81	8.37	3.41	0.03	11.81
2010-11	6.922	0.374	2.03	0	0	2.993	12.32	8.62	3.66	0.04	12.32
2011-12	8.03	0.285	2.267	0	0	2.338	12.92	11.815	0.87	0.234	12.92
2012-13	11.54	0.22	2.66	0	0	1.60	16.02	10.756	5.125	0.14	16.02
2013-14	11.81	1.24	2.84	0	0	17.89	33.78	30.23	3.52	0.03	33.78
2014-15	10.69	0.136	0.09	0.077	0	8.15	19.14	15.29	3.85	0	19.14
2015-16	10.184	0.105	0	0.13	0	4.03	14.54	13.59	0.87	0.08	14.54

Communist Party of India (CPI)

Communist Party of India-CPI	Assets (Rs in crores)							Capital/ Reserve Fund (A)	Liabilities (Rs in crores) (B)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits/ Security Deposit	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities	Total Liabilities (A+B)
2004-05	0.35	2.97	1.73	0	0.375	0.135	5.56	0.92	0.13	4.51	5.56
2005-06	0.41	2.915	2.164	0	0.375	0.385	6.25	0.92	0.13	5.198	6.25
2006-07	0.384	3.027	2.344	0	0.375	0.19	6.32	0.92	0.15	5.248	6.32
2007-08	0.41	2.88	3.25	0	0.358	0.17	7.07	0.92	0.26	5.89	7.07
2008-09	0.38	2.78	3.38	0	0.358	0.19	7.09	0.92	0.18	5.99	7.09
2009-10	0.36	2.35	4.21	0	0.358	0.39	7.67	1.36	0.18	6.13	7.67
2010-11	0.34	1.54	4.82	0	0.923	0.935	8.56	1.36	0.19	7.01	8.56
2011-12	0.328	1.32	6.02	0	0.31	0.68	8.66	1.36	0.41	6.89	8.66
2012-13	0.316	1.174	6.45	0	0.31	0.43	8.68	1.36	0.289	7.03	8.68
2013-14	0.31	1.198	6.596	0	0.31	1.194	9.61	1.38	0.12	8.11	9.61
2014-15	0.30	2.73	5.396	0.003	0.31	0.554	9.29	1.37	0.118	7.80	9.29
2015-16	0.59	2.529	6.256	0.006	0.31	0.49	10.18	1.388	0.06	8.73	10.18

Communist Party of India (Marxist)

Communist Party of India (Marxist)-CPM	Assets (Rs in crores)							Capital/ Reserve Fund (A)	Liabilities (Rs in crores) (B)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits/ Security Deposit	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities/ Current Liabilities and Provisions	Total Liabilities (A+B)
2004-05	23.49	21.915	0	0	15.703	29.44	90.55	70.266	0	20.285	90.55
2005-06	26.51	13.00	0	0	22.058	46.31	107.88	77.27	0	30.41	107.68
2006-07	29.89	10.825	0	0	47.117	55.24	143.07	102.15	0	40.92	143.07
2007-08	34.752	26.807	0	0	31.22	64.03	156.81	115.78	0	41.03	156.81
2008-09	40.13	18.833	0	0	49.736	76.77	185.47	135.04	0	50.428	185.47
2009-10	44.21	1.92	0	0	0.15	144.92	191.2	157.407	0	33.797	191.20
2010-11	45.193	19.005	0	0	0.10	139.80	204.10	180.645	0.447	23.01	204.10

Communist Party of India (Marxist)-CPM	Assets (Rs in crores)							Capital/ Reserve Fund (A)	Liabilities (Rs in crores) (B)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits/ Security Deposit	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities/ Current Liabilities and Provisions	Total Liabilities (A+B)
2011-12	46.60	23.11	0	0	0.20	195.47	265.38	221.38	0	44.00	265.38
2012-13	65.24	54.794	0	0.00	0.20	213.628	333.86	332.38	0	1.48	333.86
2013-14	76.71	59.32	0	0.00	0.20	246.51	382.74	381.64	0	1.10	382.74
2014-15	70.623	68.114	0	0.27	0.20	272.303	411.51	410.65	0	0.859	411.51
2015-16	69.57	82.06	0	0.14	0.20	285.81	437.78	432.64	0	5.14	437.78

All India Trinamool Congress (AITC)

All India Trinamool Congress- AITC	Assets (Rs in crores)							Capital/Reserve Fund (A)	Liabilities (Rs in crores) (B)		
Financial Year	Fixed Assets	Loans and Advance	FDR/Deposits/ Security Deposit	TDS	Investments	Others Assets	Total Assets		Borrowings (Banks, Overdraft and sundry Creditors*)	Other Liabilities/ Current Liabilities and Provisions	Total Liabilities (A+B)
2004-05	0	0	0.000	0.000	0.000	0.25	0.25	0.243	0	0.006	0.25
2005-06	0.07	0.00	0.000	0.000	0.000	0.61	0.68	0.65	0.03	0	0.68
2006-07	0.064	0.0065	0.10	0.0007	0.000	0.73	0.90	0.889	0.012	0	0.90
2007-08	0.05	0.0065	0.107	0.001	0.00	1.246	1.41	1.37	0	0.04	1.41
2008-09	0.046	0.0065	0.715	0.001	0.000	1.38	2.15	2.12	0	0.03	2.15
2009-10	0.04	0	0.72	0.001	0.00	2.10	2.86	2.83	0.03	0	2.86
2010-11	0.257	0.000	0.92	0	0.00	4.92	6.10	5.974	0.046	0.08	6.10
2011-12	0.25	0	0.92	0.0035	0.00	9.34	10.51	10.475	0	0.04	10.51
2012-13	0.25	0	0.95	0.0035	0.00	12.53	13.73	13.59	0.03	0.11	13.73
2013-14	0.339	0.009	0	0.00	1.03	23.06	24.440	24.34	0.06	0.04	24.44
2014-15	0.32	0.018	0	0.00	1.07	21.01	22.42	11.69	0	10.73	22.42
2015-16	0.30	0.0199	0	0.00	1.11	43.559	44.99	32.92	0	12.07	44.99