

Date: April 18, 2021

ANALYSIS OF INCOME & EXPENDITURE OF NATIONAL & REGIONAL POLITICAL PARTIES FOR FY 2019-20

(Data available as on 18 April, 2021)

A Report by
Association for Democratic Reforms

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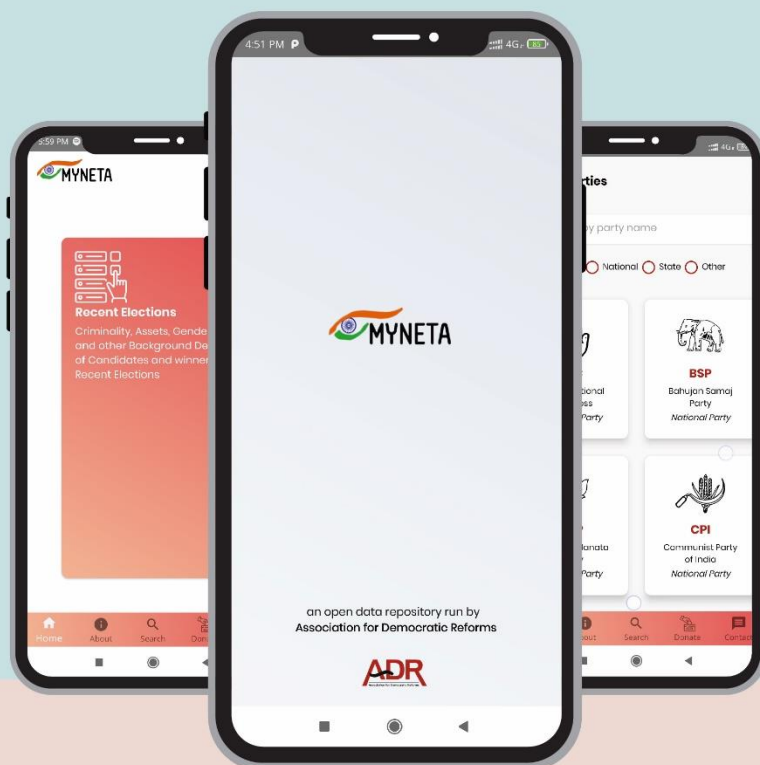
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ADR Speaks Podcast

ADR Speaks is a podcast series on issues related to electoral & political reforms. It focuses on the findings of ADR reports analysing background details of candidates, sources of political parties' income, election expenditure, Electoral Bonds etc. In these episodes, ADR breaks down key findings of its reports for simple understanding & accessibility to the general public, enabling them to make an informed choice. ADR podcast will also host discussions with experts, research scholars, public intellectuals, former election officials etc. on issues concerning India's democratic politics. Please click on the icon to access the episodes on ADR website.



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Analysis of Income & Expenditure of National and Regional Political Parties for FY 2019-20

Executive Summary

Introduction

Political parties have multiple sources of funding and thus accountability and transparency should be an important aspect of their functioning. It is essential to have comprehensive and transparent accounting methods and systems which should reveal the true financial position of the parties.

The Election Commission of India (ECI), in its [letter](#) dated 19th November, '14 addressed to the Presidents/General Secretaries of all political parties, stated that it was mandatory for the parties to submit details of their audited reports to the Commission. This report analyses the total income and expenditure incurred, all over India, by the **2 National Parties** and **17 Regional Parties** during FY 2019-20, as declared by the parties in their Audit Reports submitted to the ECI.

The 2 National Parties include All India Trinamool Congress (AITC) and Bahujan Samaj Party (BSP).

Status of submission of audit reports by the National & Regional Parties, FY 2019-20

- The due date for submission of annual audited accounts for the parties was **31st Oct, 2020**.
- In this report, ADR analysed **2** National and **17** Regional political parties, out of which, only two parties submitted their audit reports on time while 17 political parties delayed their submission by several days, ranging from 11 days to 78 days.
- Audit Reports of the remaining **6** National Parties and **35** Regional Parties for **FY 2019-20** are unavailable on the website of the ECI, at the time of preparation of this report. These include some major political parties like **BJP, INC, NCP, CPM, CPI, NPEP, YSR-C, SDF, AAP, DMDK, RJD, SHS, ZNP, AIMIM, BPF**, etc.

National & Regional Parties: Due date for submission: 31st Oct, '20					
National Political Parties					
S. No.	Political Party	Party Code	Status of submission	Date of submission	No. of days by which delayed
1	Bahujan Samaj Party	BSP	Submitted	29-Dec-20	58 Days
2	All India Trinamool Congress	AITC	Submitted	10-Jan-21	70 Days
3	Communist Party of India (Marxist)	CPM	Audit reports are not available on the ECI website (As on 18 April, 2021)		
4	Bhartiya Janata Party	BJP			
5	Indian National Congress	INC			
6	Nationalist Congress Party	NCP			
7	Communist Party of India	CPI			
8	National People's Party	NPEP			

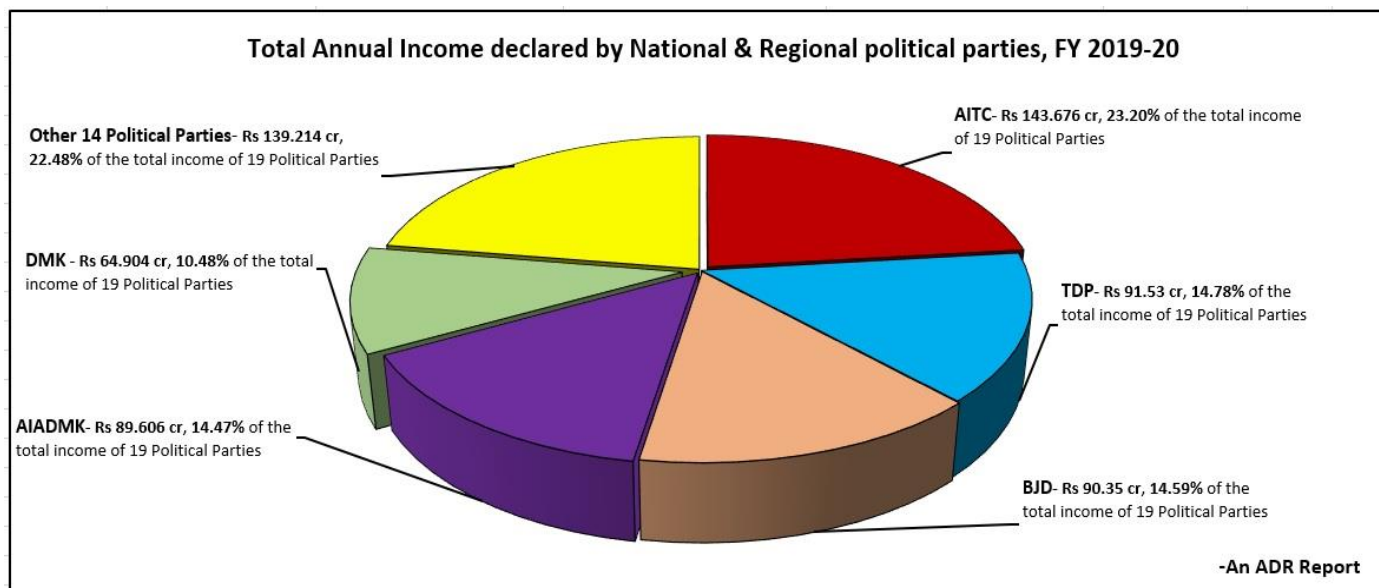
Regional Political Parties					
S. No.	Political Party	Party Code	Status of submission	Date of submission	No. of days by which delayed
1	People's Democratic Alliance	PDA	Submitted	13-Jul-20	-
2	Rashtriya Lok Dal	RLD	Submitted	29-Sep-20	-
3	Jammu and Kashmir Peoples Democratic Party	JKPDP	Submitted	12-Nov-20	11 Days

Regional Political Parties					
S. No.	Political Party	Party Code	Status of submission	Date of submission	No. of days by which delayed
4	Biju Janata Dal	BJD	Submitted	17-Nov-20	16 Days
5	All India Anna Dravida Munnetra Kazhagam	AIADMK	Submitted	25-Nov-20	24 Days
6	All India United Democratic Front	AIUDF	Submitted	01-Dec-20	30 Days
7	Jharkhand Vikas Morcha (Prajantrik)	JVM-P	Submitted	15-Dec-20	45 Days
8	Jharkhand Mukti Morcha	JMM	Submitted	15-Dec-20	45 Days
9	Dravida Munnetra Kazhagam	DMK	Submitted	24-Dec-20	53 Days
10	Janata Dal (United)	JDU	Submitted	28-Dec-20	58 Days
11	Nationalist Democratic Progressive Party	NDPP	Submitted	28-Dec-20	58 Days
12	Shiromani Akali Dal	SAD	Submitted	28-Dec-20	58 Days
13	All India Forward Bloc	AIFB	Submitted	31-Dec-20	60 Days
14	Pattali Makkal Katchi	PMK	Submitted	11-Jan-21	71 Days
15	Telugu Desam Party	TDP	Submitted	13-Jan-21	73 Days
16	AJSU Party	AJSU	Submitted	15-Jan-21	75 Days
17	Janata Dal Secular	JDS	Submitted	18-Jan-21	78 Days
18	Indian National Lok Dal	INLD	Audit reports are not available on the ECI website (As on 18 April, 2021)		
19	Maharashtra Navnirman Sena	MNS			
20	Sikkim Democratic Front	SDF			
21	Samajwadi Party	SP			
22	Yuva Jana Sramika Rythu Congress Party	YSR-Congress			
23	Maharashtrawadi Gomantak Party	MGP			
24	Naga People Front	NPF			
25	Aam Aadmi Party	AAP			
26	Telangana Rashtra Samithi	TRS			
27	Desiya Murpokku Dravida Kazhagam	DMDK			
28	All India Majlis-e-Ittehadul Muslimeen	AIMIM			
29	All India N.R. Congress	AINRC			
30	Asom Gana Parishad	AGP			
31	Bodoland Peoples Front	BPF			
32	Goa Forward Party	GFP			
33	Hill State People's Democratic Party	HSPDP			
34	Indian Union Muslim League	IUML			
35	Indigenous People's Front of Tripura	IPFT			
36	Jammu & Kashmir National Conference	JKNC			
37	Jammu & Kashmir National Panthers Party	JKNPP			
38	Janta Congress Chhattisgarh (J)	JCC (J)			
39	Kerala Congress (M)	KC-M			
40	Lok Jan Shakti Party	LJP			
41	Mizo National Front	MNF			
42	Mizoram People's Conference	MPC			
43	People's Democratic Front	PDF			
44	People's Party of Arunachal	PPA			
45	Rashtriya Janata Dal	RJD			
46	Rashtriya Lok Samta Party	RLSP			

Regional Political Parties					
S. No.	Political Party	Party Code	Status of submission	Date of submission	No. of days by which delayed
47	Rashtriya Loktantrik Party	RLP			
48	Revolutionary Socialist Party	RSP			
49	Shiv Sena	SHS			
50	Sikkim Krantikari Morcha	SKM			
51	United Democratic Party	UDP			
52	Zoram Nationalist Party	ZNP			

Income declared by National & Regional Political Parties, FY 2019-20

- The total income declared by the **2 National & 17 Regional Parties** for the FY 2019-20 was **Rs 619.28 cr.**
- AITC** reported having the highest income of **Rs 143.676 cr**, which forms **23.20%** of the total income of all the parties analysed, followed by **TDP** with an income of **Rs 91.53 cr** or **14.78%** and **BJD** whose income was **Rs 90.35 cr** or **14.59%** of the total income of the 2 National & 17 Regional parties analysed in this report.
- The **total income of the top 3 parties** amounted to **Rs 325.556 cr**, which comprised **52.57%** of the total income of the political parties analyzed, collectively.



Comparison of Income of National and Regional Parties, FY 2018-19 and FY 2019-20

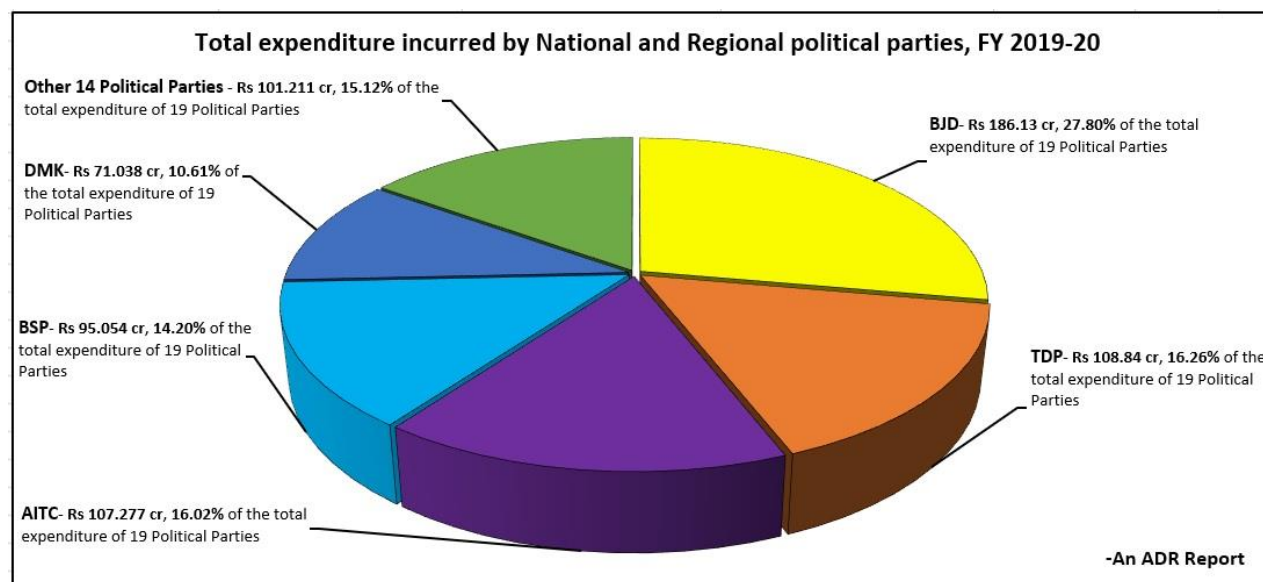
- Out of a total of 19 Political Parties analysed, **9 parties** have shown an **increase in their income** from FY 2018-19 to FY 2019-20 while **10 parties** have shown a **decline in their income** during this period.
- Total income of the 19 parties decreased from **Rs 772.14 cr** in FY 2018-19 to **Rs 619.28 cr** in FY 2019-20, a total **decrease of 19.80%** or **Rs 152.86 cr**.
- AIADMK** reported the highest increase in its income of **Rs 61.506 cr** followed by **DMK** and **SAD** which declared a total increase of **Rs 38.557 cr** and **Rs 11.59 cr** respectively, between FY 2018-19 and FY 2019-20.
- BJD** reported the highest decrease in its income of **Rs 158.96 cr** followed by **AITC** and **TDP** which declared a total decrease of **Rs 48.974 cr** and **Rs 23.43 cr** respectively, between FY 2018-19 and FY 2019-20.

Unspent Income of National and Regional Parties, FY 2019-20

- There are **9** political parties which declared a part of their **income as remaining unspent** for the FY 2019-20 while **10** political parties **spent more than the income collected** during the year.
- **AIADMK** has more than **67.82%** of its total income remaining unspent followed by **JMM** and **JDU** having **58.58%** and **54.27%**, respectively, of their income remaining unspent for FY 2019-20.
- **TDP, BJD, BSP, DMK, JDS, AJSU, JVM-P, PMK, AIFB & JKPDP** are the 10 Regional parties that declared spending more than their income. **BJD** has declared spending the highest amount of **Rs 95.78 cr** or **106%** more than its income.

Expenditure incurred by National and Regional Parties, FY 2019-20

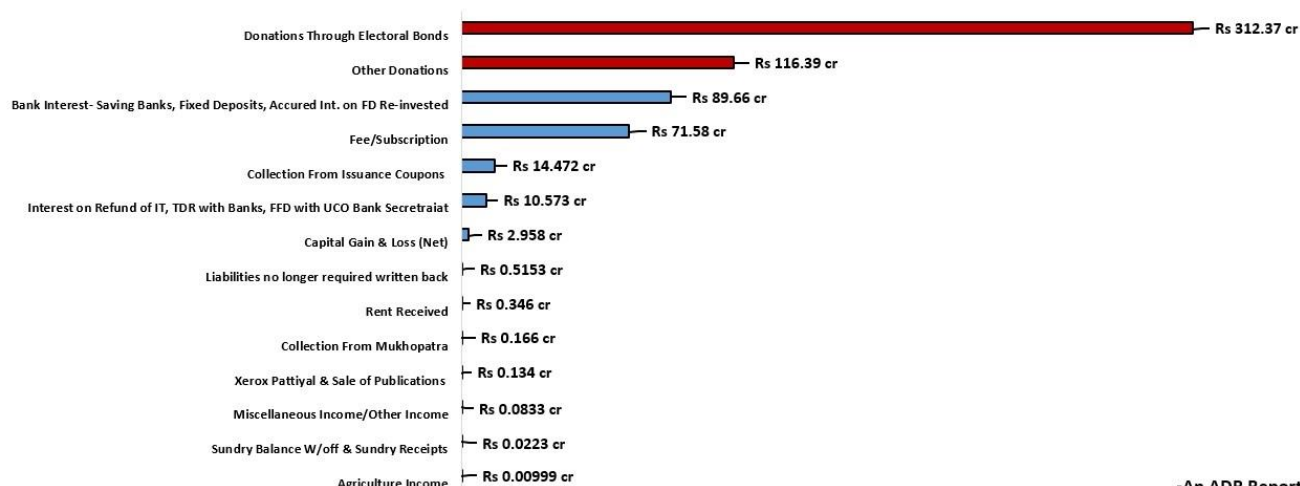
- The total declared expenditure of the **2 National & 17 Regional** parties for the FY 2019-20 was **Rs 669.55 cr**.
- Total expenditure incurred by the **top 3 parties** is **Rs 402.247 cr** or **60.08%** of the total expenditure as reported by the 19 political parties.
- **Top 3 parties** that have incurred **highest expenditure** are **BJD** which had spent **Rs 186.13 cr** or **27.80%**, followed by **TDP** which spent **Rs 108.84 cr** or **16.26%** and **AITC** which spent **Rs 107.277 cr** or **16.02%**.



All sources of Income declared by National and Regional Political parties, FY 2019-20

- **2 National Parties** and **17 Regional Parties** collected **Rs 428.76 cr** or **69.235%** of their total income from **voluntary contributions** (includes Donations & Contributions and Electoral Bonds) for FY 2019-20.
- Under voluntary contributions, political parties collected **50.441%** or **Rs 312.37 cr** of their income from **Donations through Electoral Bonds** while other Donations & Contributions amounted to **Rs 116.39 cr** or **18.794%** for FY 2019-20.
- Of the 2 National Parties analysed, only **AITC** declared receiving **donations through Electoral Bonds** of **Rs 100.46 cr**. Only **8** of the 17 Regional Parties that were analysed declared **donations through Electoral Bonds** amounting to **Rs 211.91 cr**.
- **14.48%** or **Rs 89.66 cr** of the total income was generated through **Bank Interest (Saving Banks, Fixed Deposits, Accrued Int. on FD Re-invested)** by the 2 National and 17 Regional Parties during FY 2019-20.

Declaration of sources of income under various Heads : 2 National & 17 Regional Parties for FY 2019-20



-An ADR Report

Observations of ADR

- **168 days since the due date for submission**, the income tax returns/audit reports of **6 National Parties** and **35 Regional Parties** are still not available on the ECI website at the time of preparation of this report.
- The most common and popular source of income for the National and Regional Political parties for FY 2019-20 are **Donations through Electoral Bonds**. Given the **anonymity provided to donors** by the scheme, **Electoral Bonds** have emerged as the most **popular channel of donations** to parties in the last two years. It is to be noted that **JMM party has declared the name of the donor who donated Rs 1 crore** through electoral bonds in its contribution report for FY 2019-20, however, **this income through electoral bonds has not been declared by the party in its audit report, FY 2019-20**. This raises the question as to **whether political parties are aware of the donor's identity who made contributions via electoral bonds**, as can be seen in this case.
- **More than 50%** of the total income (Rs 312.37 cr) of the 19 political parties analysed for FY 2019-20 is received from **Donations through Electoral Bonds**, which are **anonymous** and the **identity of their donors are not disclosed to the public**. Electoral Bonds worth **Rs 3429.56 cr (9%)** approx. were redeemed by parties in FY 2019-20, indicating that the **remaining Rs 3117.19 cr (91%) approx. worth electoral bonds were encashed by parties whose audit reports are yet to be available on the ECI website**.
- Three political parties namely, **JDS (Rs 11 cr)**, **JVM-P (Rs 3.242 cr)** and **SAD (Rs 0.23 cr)** declared receiving income by **collection from sale of coupons**. Coupons are one of the ways devised by the political parties for collecting donations and hence are printed by the party itself. There is no cap or limit as to how many coupons can be printed or the total quantum (that is the total amount/worth of coupons). The only source of information regarding the coupon system is the party itself and no one else. Coupon system does not come under the scope of Election Commission of India and they have no control over it.
- The most common and popular item of expenditure for the 2 National and 17 Regional parties for FY 2019-20 are **election expenses** and **administrative and general expenses**.

Recommendations of ADR

- The Supreme Court gave a judgment on September 13, 2013 declaring that no part of a candidate's affidavit should be left blank. Along the same lines, we recommend that the Election Commission of India impose rules that **no part of the Form 24A submitted by political parties providing details of donations above Rs 20,000 should be left blank.**
- **Full details of all donors should be made available for public scrutiny under the RTI.** Some countries where this is done include Bhutan, Nepal, Germany, France, Italy, Brazil, Bulgaria, the US and Japan. In none of these countries is it possible for 75% of the source of funds to be unknown.
- According to the **Finance Act, 2017**, Section 13A of the IT Act was amended to state that tax exemption will be given to registered political parties "Provided also that such political party **furnishes a return of income** for the previous year **in accordance** with the provisions of sub-section (4B) of section 139 **on or before the due date under that section.**" Thus, any party which does not submit its IT returns on or before the due date, **their income should not be tax-exempted and defaulting parties should be derecognized.**
- Electoral Bonds infringe the citizen's fundamental 'Right to Know' by withholding crucial information regarding electoral funding. Such opaqueness is at the cost of larger public interest and is a severe blow to the very fundamentals of transparency and accountability. Serious concerns have been raised by civil society as well as constitutional authorities such as EC and RBI that **anonymous donations through Electoral Bonds will encourage money laundering** and lead to increased **use of black money** for political funding through **shell companies.** Therefore, **Electoral Bonds Scheme, 2018 should be entirely scrapped.**
- In the case of continuance of the Scheme, **the principle of anonymity of the bond donor** enshrined in the Electoral Bond Scheme, 2018 **must be done away with.** All political **parties which receive donations through Electoral Bonds should declare in their Contributions Reports the total amount of such donations received in the given financial year,** along with the detailed particulars of the donors as against each Bond; the amount of each such bond and the full particulars of the credit received against each bond. The procedures and reporting framework for the above must be standardized to ensure that a true picture of the financial position of the political parties is revealed to the general public.
- The **ECI/CBDT/CAG or any other relevant institution** should be **entrusted with the responsibility to oversee that there is no discrepancy between the value of Electoral Bonds redeemed and the value of donations received through Electoral Bonds by the political parties,** and whether only entitled political parties are receiving funding via Electoral Bonds.
- **All Political parties must provide all information on their finances under the Right to Information Act.** This will only strengthen political parties, elections and democracy.
- Those parties not following the ICAI guidelines for auditing of reports should be scrutinized by the IT department.

Need for a strict mechanism for reporting financial information

To ensure that there is financial transparency and accountability on the part of the political parties, there must be a strict mechanism with respect to reporting of financial information. The procedures and reporting framework must be standardized to ensure that a true picture of the financial position of the political parties is revealed to the general public. Institute of Chartered Accounts of India (ICAI) has put forward a set of recommendations on the request of the Election Commission of India (ECI). These recommendations relate to a standardized and comprehensive reporting framework of financial statements of political parties. ADR feels that there is a dire need for these recommendations to be implemented at the earliest.

For details of Income and Expenditure declared by the National Political parties during FY 2018-19, please refer [here](#) and for details of Income and Expenditure declared of the Regional Political Parties, FY 2018-19 [here](#).

Detailed Report

Status of submission of Annual Audit reports by the National and Regional Parties, FY 2019-20

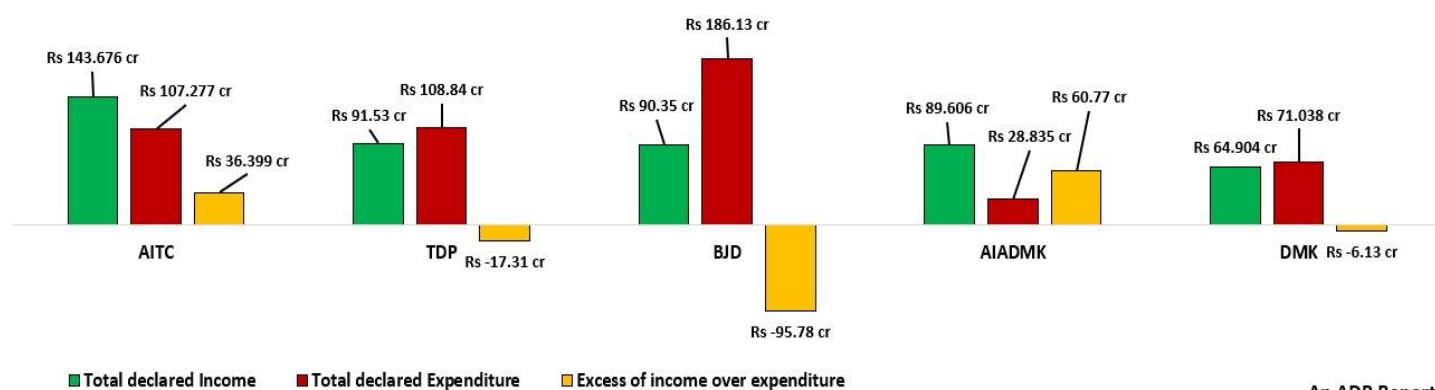
- The due date for submission of the annual audited accounts for the parties was **October 31, 2020**.
- **2 National Parties** and **17 Regional Parties** had **submitted their audit reports on time** i.e. by 31st Oct, 2020 (refer Annexure 1).
- **168 days since the due date for submission**, audit reports of the remaining **6 National Parties** and **35 Regional Parties** for **FY 2019-20** are yet to be available on the website of the ECI, at the time of preparation of this report.
- Some of the political parties whose audited statements are yet to be available on the ECI website include major political parties like **BJP, INC, NCP, CPM, CPI, NPEP, YSR-C, SDF, AAP, DMDK, RJD, SHS, ZNP, AIMIM, BPF**, etc.

Total Income and Expenditure of National and Regional Parties, FY 2019-20

- During FY 2019-20, the **total income** declared by **2 National and 17 Regional Political Parties** was **Rs 619.28 cr** while the total expenditure incurred by these parties amounts to **Rs 669.55 cr**, the parties spent **8%** more than income declared.
- The top 5 parties with highest total declared income include **AITC, TDP, BJD, AIADMK & DMK**. **AITC** has the highest income of **Rs 143.676 cr** or **23.20%** amongst all the 2 National and 17 Regional parties whose audit reports are available on the ECI website.
- In terms of the total declared expenditure, **BJD** spent the highest amount of **Rs 186.13 cr** followed by **TDP** and **AITC**, which spent **Rs 108.84 cr** and **Rs 107.277 cr** respectively.

- 10 out of 19 political parties, which have submitted their audit reports, have incurred expenditure more than their total income. Out of these, PMK, JKPD and BJD have spent more than 100% of their total income during FY 2019-20.

Top five Political Parties with excess of income over expenditure, FY 2019-20



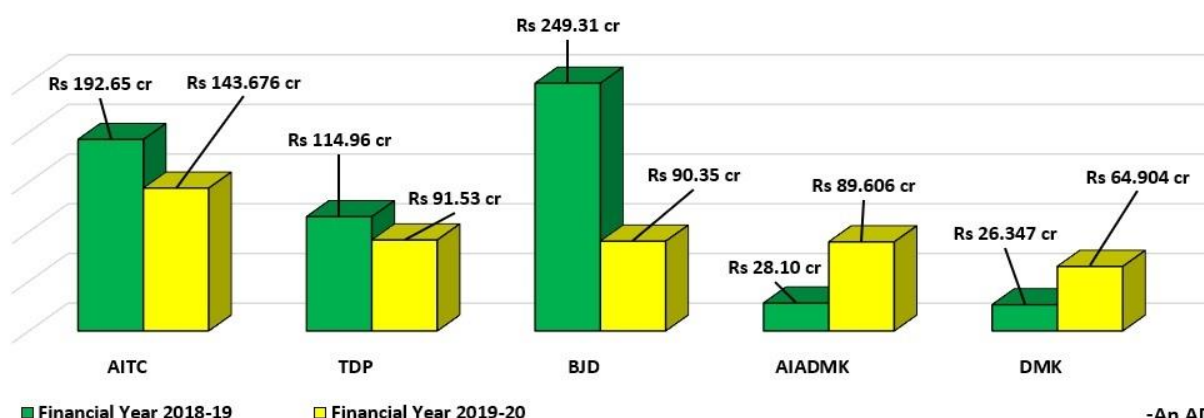
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Party	Total income and expenditure declared by Political Parties, FY 2019-20 (Rs in cr)			
	Total declared Income (A)	Total declared Expenditure (B)	Excess of income over expenditure (A-B=C)	Share of income remaining unspent (C/A*100)
AITC	143.676	107.277	36.399	25.33%
TDP	91.53	108.84	-17.31	-18.91%
BJD	90.35	186.13	-95.78	-106.01%
AIADMK	89.606	28.835	60.77	67.82%
DMK	64.904	71.038	-6.13	-9.45%
BSP	58.256	95.054	-36.798	-63.17%
JDU	23.354	10.679	12.675	54.27%
JDS	19.79	26.84	-7.05	-35.62%
SAD	16.47	13.116	3.354	20.36%
JMM	8.33	3.45	4.88	58.58%
AJSU	3.70	5.729	-2.029	-54.84%
JVM-P	3.474	4.763	-1.289	-37.10%
RLD	3.377	2.212	1.165	34.50%
NDPP	1.125	1.123	0.002	0.18%
AIUDF	0.568	0.52	0.048	8.45%
PMK	0.556	3.537	-2.981	-536.15%
AIFB	0.13	0.211	-0.081	-62.31%
PDA	0.0518	0.0517	0.0001	0.19%
JKPD	0.036	0.147	-0.111	-308.33%
Total	Rs 619.28 cr	Rs 669.55 cr	Rs -50.27 cr	-8.12%

Comparison of Income of National and Regional Parties, FY 2018-19 and FY 2019-20

- The total income of the 19 parties whose audit reports are available for both FY 2018-19 and 2019-20 decreased from **Rs 619.28 cr** in FY 2019-20 to **Rs 772.14 cr** in FY 2018-19, a **total decrease of 19.80% or Rs 152.86 cr**.
- 9 parties** have shown an **increase in their income** from FY 2018-19 to FY 2019-20 while **10 parties** have shown a **decline in their income** during this period.
- Comparing the income of top 5 parties for FY 2019-20 with the previous financial year, **AIADMK** declared the highest increase in its income of **Rs 61.506 cr or 218.88%**, followed by **DMK** and **SAD** which declared a total increase of **Rs 38.557 cr or 146.34%** and **Rs 11.59 cr or 237.50%** respectively.
- BJD** declared the maximum **decrease in income** between FY 2018-19 and 2019-20 by **158.96 cr** followed by **AITC** (Rs 48.974 cr) and **TDP** (Rs 23.43 cr).

Comparison of Income of top 5 political parties for FY 2018-19 and FY 2019-20



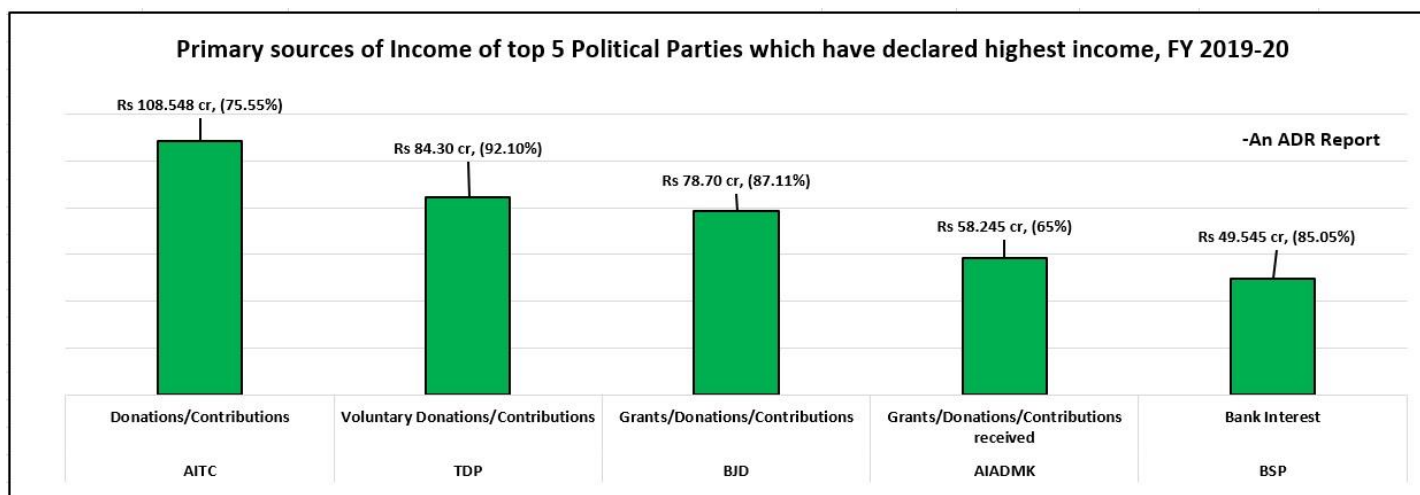
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Party	Comparison of Income of Political Parties, FY 2018-19 and FY 2019-20		
	Financial Year 2018-19 (Rs in cr)	Financial Year 2019-20 (Rs in cr)	Increase/ decrease in total income
AITC	192.65	143.676	Rs -48.974 cr (-25.42%)
TDP	114.96	91.53	Rs -23.43 cr (-20.38%)
BJD	249.31	90.35	Rs -158.96 cr (-63.76%)
AIADMK	28.10	89.606	Rs 61.506 cr (218.88%)
DMK	26.347	64.904	Rs 38.557 cr (146.34%)
BSP	69.79	58.256	Rs -11.534 cr (-16.53%)
JDU	23.57	23.354	Rs -0.216 cr (-0.92%)
JDS	42.896	19.79	Rs -23.106 cr (-53.87%)
SAD	4.88	16.47	Rs 11.59 cr (237.50%)
JMM	0.75	8.33	Rs 7.58 cr (1010.67%)
AJSU	1.364	3.70	Rs 2.336 cr (171.26%)
JVM-P	1.135	3.474	Rs 2.339 cr (206.08%)
RLD	1.28	3.377	Rs 2.097 cr (163.83%)
NDPP	7.985	1.125	Rs -6.86 cr (-85.91%)
AIUFD	0.63	0.568	Rs -0.062 cr (-9.84%)
PMK	6.27	0.556	Rs -5.714 cr (-91.13%)

Party	Comparison of Income of Political Parties, FY 2018-19 and FY 2019-20		
	Financial Year 2018-19 (Rs in cr)	Financial Year 2019-20 (Rs in cr)	Increase/ decrease in total income
AIFB	0.10	0.13	Rs 0.03 cr (30.00%)
PDA	0.0498	0.0518	Rs 0.002 cr (4.02%)
JKPDP	0.072	0.036	Rs -0.036 cr (-50.00%)
Total	Rs 772.14 cr	Rs 619.28 cr	Rs -152.86 cr (-19.80%)

Top sources of income of National and Regional Political Parties, FY 2019-20

- **Grant/Donations/contributions, Fees & Subscriptions** and **Bank Interest Income** are some of the most common sources of income that feature amongst the top three across political parties.
- **Voluntary contributions/donations** are the **primary source of income of top five political parties** with highest income declared for FY 2019-20.
- For National parties – **Donations & Contributions** constituted **75.55%** of the total income for **AITC** and **Bank Interest** constituted **85.05%** of the total income for **BSP** are the **top sources of income**.
- Among Regional parties, **TDP** received **92.10%** of its income from **Voluntary Donations/Contributions** while **BJD** received **87.11%** of its income from **Grants/Donations/Contributions**.



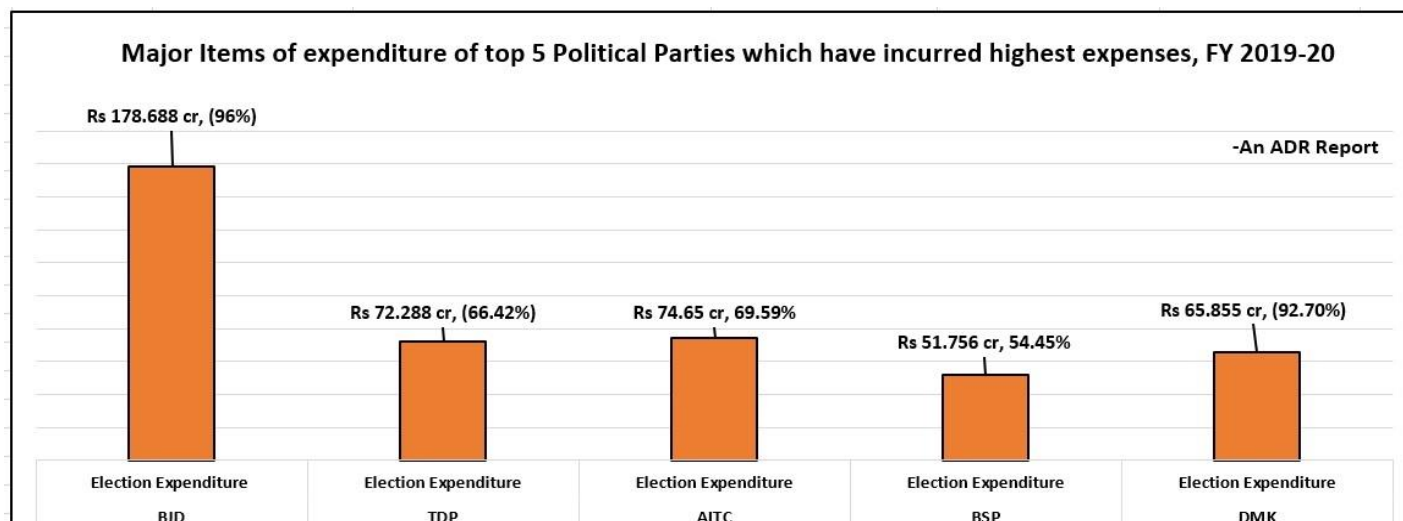
Political Party	Total Income	Political Parties' top 3 sources of Income: Financial Year 2019-20		
		Top 3 Sources of Income	Amount (Rs in cr)	Share of Income
AITC	Rs 143.676 cr	Donations/Contributions	108.548	75.55%
		Fees & Subscriptions	32.43	22.57%
		Collections from Issuance Coupons & Mukhopatra	0.166	0.12%
		Other Income	2.532	1.76%
TDP	Rs 91.53 cr	Voluntary Donations/Contributions	84.3	92.10%
		Interest on deposits with Bank	7.16	7.82%
		Fees & Subscriptions	0.035	0.04%
		Other Income	0.035	0.04%
BJD	Rs 90.35 cr	Grants/Donations/Contributions	78.7	87.11%
		FFD with UCO Bank Secretariat Branch	8.63	9.55%
		From TDR with State Bank of India	1.446	1.60%

Political Party	Total Income	Political Parties' top 3 sources of Income: Financial Year 2019-20		
		Top 3 Sources of Income	Amount (Rs in cr)	Share of Income
		Other Income	1.574	1.74%
AIADMK	Rs 89.606 cr	Grants/Donations/Contributions received	58.245	65%
		Collection from issuance of forms & Application Fees	14.876	16.60%
		Membership Fees & Subscription	0.304	0.34%
		Other Income	16.181	18.06%
DMK	Rs 64.904 cr	Grants/Donations/Contributions	48.31	74.43%
		Interest on Bank Deposits	9.824	15.14%
		Fees & Subscriptions	6.308	9.72%
		Other Income	0.462	0.71%
BSP	Rs 58.256 cr	Bank Interest	49.545	85.05%
		Fees & Subscriptions	8.245	14.15%
		Interest on Income Tax Refund (AY-2016-17 & AY 2017-18)	0.466	0.80%
		Other Income	0	0%
JDU	Rs 23.354 cr	Collection by Electoral Bonds	13.00	55.66%
		Grants/Donations/Contributions	6.13	26.25%
		Fees & Subscriptions	1.156	4.95%
		Other Income	3.068	13.14%
JDS	Rs 19.79 cr	Grants/Donations/Contributions	19.56	98.84%
		Interest From Bank	0.135	0.68%
		Sale of Membership Book and Membership Fees	0.08	0.40%
		Other Income	0.015	0.08%
SAD	Rs 16.47 cr	Grants/Donations/Contributions	11.079	67.268%
		Fees & Subscriptions	5.158	31.318%
		Collection by Issuing Coupons/Sale of Publications	0.23	1.396%
		Other Income	0.003	0.018%
JMM	Rs 8.33 cr	By Donation	6.887	82.68%
		By Candidates Fee	1.07	12.85%
		By Levi (Central Comn)	0.36	4.32%
		Other Income	0.013	0.16%
AJSU	Rs 3.70 cr	By Donations	2.363	63.86%
		By Member Contribution & Subscription	1.337	36.14%
JVM-P	Rs 3.474 cr	Collection by Issuing Coupons/Sale of Publications	3.242	93.32%
		Grants/Donations/Contributions	0.2308	6.645%
		Interest Received	0.0012	0.035%
		Other Income	0	0%
RLD	Rs 3.377 cr	Capital Gain & Loss (Net)	2.958	87.593%
		Interest on FDR	0.223	6.603%
		Voluntary Contribution Received	0.15	4.442%
		Other Income	0.046	1.362%
NDPP	Rs 1.125 cr	Voluntary Contribution	1.125	100%
AIUDF	Rs 0.568 cr	Contribution towards Party Fund	0.568	100%
PMK	Rs 0.556 cr	Grants/Donations/Contributions	0.556	100%
AIFB	Rs 0.13 cr	Interest	0.0821	63.154%
		Fees, Subscription & Leavy	0.047	36.154%

Political Party	Total Income	Political Parties' top 3 sources of Income: Financial Year 2019-20		
		Top 3 Sources of Income	Amount (Rs in cr)	Share of Income
		Grant/Donation/Contribution	0.0009	0.692%
PDA	Rs 0.0518 cr	Active Members Fee	0.0179	34.556%
		Members Enrolment Fee	0.012	23.166%
		Donation from Members	0.012	23.166%
		Other Income	0.0099	19.112%
JKPDP	Rs 0.036 cr	Donations	0.032	88.89%
		Intt. On Bank Balance	0.004	11.11%
Total Income declared			Rs 619.28 cr	

Top items of expenditure of National and Regional Political Parties, FY 2019-20

- The most common types of expenditure, on which parties have incurred highest amount, are **election expenses, administrative and general expenses**.
- 13** out of 19 **political parties** incurred more than **50% of their total expenditure** on **Election expenditure** or **election/general propaganda**.
- Amongst the top 5 parties, which have reported spending the highest overall amount, **BJD spent the maximum, Rs 178.688 cr** followed by **TDP** which spent **Rs 72.288 cr** and **AITC** spent the highest, **Rs 74.65 cr**, on **election expenditure**.
- Amongst other Political Parties, **BSP** spent **54.45%** and **DMK** spent **92.70%** of their total income on **election expenditure** while **AJSU** incurred around **66.22%** of its income on **Advertisement & Promotion Expenses**.



Political Party	Total Expenditure	Political Parties Top 3 Items of Expenditure: Financial Year- 2019-20		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
BJD	Rs 186.13 cr	Election Expenditure	178.688	96%
		Administrative and General Expenses	5.379	2.89%
		Depreciation & Amortisation Expenses	0.239	0.13%
		Other Expenditure	1.824	0.98%
TDP	Rs 108.84 cr	Election Expenditure	72.288	66.42%

Political Party	Total Expenditure	Political Parties Top 3 Items of Expenditure: Financial Year- 2019-20		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
		Administrative and General Expenses	24.357	22.38%
		Depreciation	4.049	3.72%
		Other Expenditure	8.146	7.48%
AITC	Rs 107.277 cr	Election Expenditure	74.65	69.59%
		Depreciation, Amortisation & Other Expenses	31.68	29.53%
		Administrative and General Expenses	0.57	0.53%
		Other Expenditure	0.377	0.35%
BSP	Rs 95.054 cr	Election Expenditure	51.756	54.45%
		Administrative & General Expenses	16.084	16.92%
		Employee Cost	0.054	0.06%
		Other Expenditure	27.16	28.57%
DMK	Rs 71.038 cr	Election Expenditure	65.855	92.70%
		Administrative and General Expenses	3.078	4.33%
		Depreciation	0.984	1.39%
		Other Expenditure	1.121	1.58%
AIADMK	Rs 28.835 cr	Election Expenditure	19.295	66.92%
		Administrative and General Expenses	5.717	19.83%
		Employee Costs	1.045	3.62%
		Other Expenditure	2.778	9.63%
JDS	Rs 26.84 cr	Election Expenditure	24.81	92.44%
		Administrative Expenses	1.11	4.14%
		Depreciation	0.716	2.67%
		Other Expenditure	0.204	0.76%
SAD	Rs 13.116 cr	Election Expenditure	5.937	45.265%
		Administrative and General Expenses	3.34	25.465%
		Employee Cost	0.61	4.65%
		Other Expenditure	3.229	24.62%
JDU	Rs 10.679 cr	Election Expenditure	9.3	87.09%
		Administrative & General Expenses	0.97	9.08%
		Employee Cost	0.24	2.247%
		Other Expenditure	0.169	1.583%
AJSU	Rs 5.729 cr	Advertisement & Promotion Expenses	3.794	66.22%
		Programme & Activity Expenses	1.47	25.66%
		Consultancy Expenses	0.17	2.97%
		Other Expenditure	0.295	5.15%
JVM-P	Rs 4.763 cr	Election Expenditure	3.384	71.05%
		Administrative and General Expenses	0.708	14.86%
		Employee Cost	0.241	5.06%
		Other Expenditure	0.43	9.03%
PMK	Rs 3.537 cr	Election Expenditure	2.036	57.56%
		Administrative and General Expenses	0.957	27.06%
		Employee Cost	0.38	10.74%
		Other Expenditure	0.164	4.64%
JMM	Rs 3.45 cr	Aviation Exp	1.97	57.10%

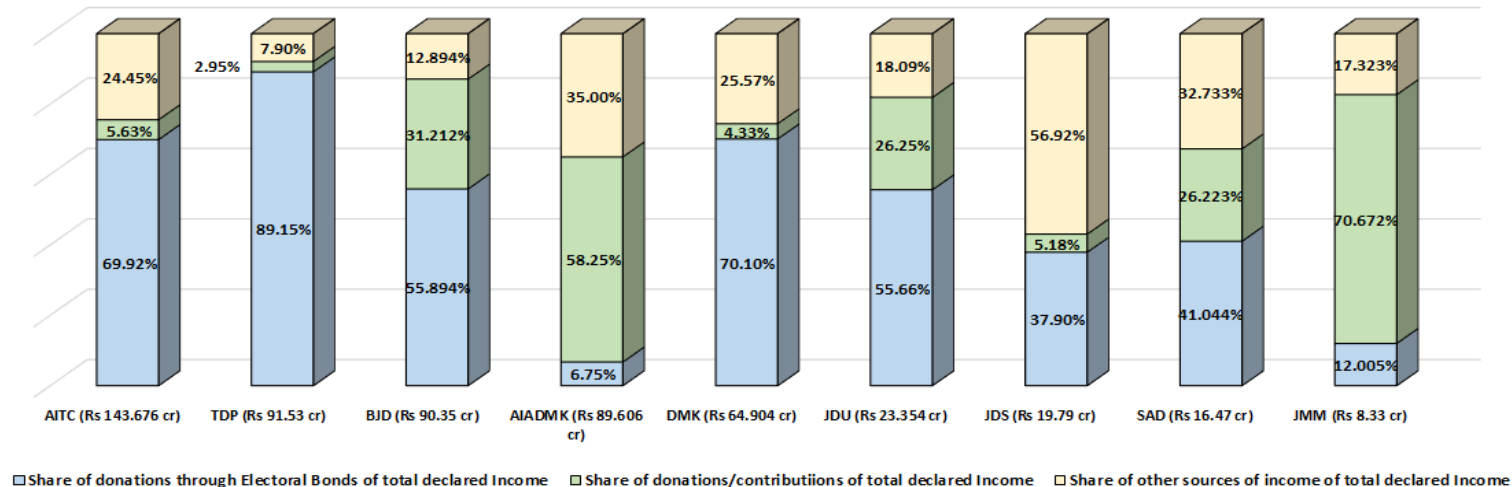
Political Party	Total Expenditure	Political Parties Top 3 Items of Expenditure: Financial Year- 2019-20		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
		Election Expenses	0.919	26.64%
		Printing & Stationery Exp	0.215	6.23%
		Other Expenditure	0.346	10.03%
RLD	Rs 2.212 cr	Election Expenditure	1.188	53.71%
		Administrative & Others Expenses	0.547	24.73%
		Employee Cost	0.269	12.16%
		Other Expenditure	0.208	9.40%
NDPP	Rs 1.123 cr	Election/General Propaganda	0.80	71.24%
		Administrative Cost	0.12	10.69%
		Employee Costs	0.102	9.08%
		Other Expenditure	0.101	8.99%
AIUDF	Rs 0.52 cr	Helicopter Hiring Charges	0.35	67.31%
		Salaries to Staff	0.045	8.65%
		Printing & Stationery and Photostats Exp.	0.0269	5.17%
		Other Expenditure	0.0981	18.87%
AIFB	Rs 0.211 cr	Employee Cost	0.122	57.82%
		Other Expenditure	0.089	42.18%
JKPDP	Rs 0.147 cr	Establishment	0.075	51.02%
		Documentations Charges	0.03	20.41%
		Depreciation	0.02	13.60%
		Other Expenditure	0.022	14.97%
PDA	Rs 0.0517 cr	District Office Maintenance	0.0261	50.48%
		Office Maintenance Expenditures	0.0102	19.73%
		Rent charge of party head office Regailong	0.0082	15.86%
		Other Expenditure	0.0072	13.93%
Total Expenditure declared			Rs 669.55 cr	

Share of income of National and Regional Parties from Electoral Bonds and other sources, FY 2019-20

- **2 National Parties** and **17 Regional Parties** collected **Rs 428.76 cr** or **69.235%** of their total income from **voluntary contributions** (includes Donations & Contributions and Electoral Bonds) for FY 2019-20.
- During FY 2019-20 out of the 19 political parties whose annual audit reports are available on the ECI website, **9 political parties** have declared receiving **donations through Electoral Bonds** amounting to a total of **Rs 312.37 cr**.
- **AITC** received the highest donations through Electoral Bonds worth **Rs 100.46 cr** or **69.92%** followed by **TDP** declaring Electoral Bonds worth **Rs 81.60 cr** or **89.15%** and **BJD** (**Rs 50.50 cr** or **55.89%**).
- **11.56%** or **Rs 71.575 cr** of the total income was generated through **Membership and Subscription Fees** by the political parties for FY 2019-20.

Share of income political parties which have declared donations through Electoral Bonds, Donation/Contributions and other Income, FY 2019-20

- An ADR Report



Disclaimer

Source for the data used in the report are the Audited accounts submitted by the 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/>

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 – I

Political Parties' Audit report status as per ECI website: FY 2018-19 and FY 2019-20 (as on 18 April, 2021)					
S. No.	Type of Party	Political Party	Party	FY-2018-19	FY-2019-20
1	National Party	All India Trinamool Congress	AITC	Submitted	Submitted
2	National Party	Bahujan Samaj Party	BSP	Submitted	Submitted
3	Regional Party	All India Anna Dravida Munnetra Kazhagam	AIADMK	Submitted	Submitted
4	Regional Party	Shiromani Akali Dal	SAD	Submitted	Submitted
5	Regional Party	Jharkhand Mukti Morcha	JMM	Submitted	Submitted
6	Regional Party	Rashtriya Lok Dal	RLD	Submitted	Submitted
7	Regional Party	AJSU Party	AJSU	Submitted	Submitted
8	Regional Party	Janata Dal (United)	JDU	Submitted	Submitted
9	Regional Party	Biju Janata Dal	BJD	Submitted	Submitted
10	Regional Party	Janata Dal Secular	JDS	Submitted	Submitted
11	Regional Party	Pattali Makkal Katchi	PMK	Submitted	Submitted
12	Regional Party	Nationalist Democratic Progressive Party	NDPP	Submitted	Submitted
13	Regional Party	People's Democratic Alliance	PDA	Submitted	Submitted
14	Regional Party	All India Forward Bloc	AIFB	Submitted	Submitted
15	Regional Party	All India United Democratic Front	AIUDF	Submitted	Submitted
16	Regional Party	Dravida Munnetra Kazhagam	DMK	Submitted	Submitted
17	Regional Party	Jammu and Kashmir Peoples Democratic Party	JKPDP	Submitted	Submitted
18	Regional Party	Telugu Desam Party	TDP	Submitted	Submitted
19	Regional Party	Jharkhand Vikas Morcha (Prajatantrik)	JVM-P	Submitted	Submitted
20	Regional Party	Indian National Lok Dal	INLD	Submitted	Not submitted
21	Regional Party	Maharashtra Navnirman Sena	MNS	Submitted	Not submitted
22	Regional Party	Sikkim Democratic Front	SDF	Submitted	Not submitted
23	Regional Party	Samajwadi Party	SP	Submitted	Not submitted
24	Regional Party	Yuva Jana Sramika Rythu Congress Party	YSR-Congress	Submitted	Not submitted
25	Regional Party	Maharashtrawadi Gomantak Party	MGP	Submitted	Not submitted
26	Regional Party	Naga People Front	NPF	Submitted	Not submitted
27	Regional Party	Aam Aadmi Party	AAP	Submitted	Not submitted
28	Regional Party	Telangana Rashtra Samithi	TRS	Submitted	Not submitted
29	Regional Party	Desiya Murpokku Dravida Kazhagam	DMDK	Submitted	Not submitted
30	National Party	Bharatiya Janata Party	BJP	Submitted	Not submitted
31	National Party	Indian National Congress	INC	Submitted	Not submitted
32	National Party	Communist Party of India (Marxist)	CPM	Submitted	Not submitted
33	National Party	Nationalist Congress Party	NCP	Submitted	Not submitted
34	National Party	Communist Party of India	CPI	Submitted	Not submitted
35	Regional Party	All India Majlis-e-Ittehadul Muslimeen	AIMIM	Submitted	Not submitted
36	Regional Party	All India N.R. Congress	AINRC	Submitted	Not submitted
37	Regional Party	Asom Gana Parishad	AGP	Submitted	Not submitted

Political Parties' Audit report status as per ECI website: FY 2018-19 and FY 2019-20 (as on 18 April, 2021)					
S. No.	Type of Party	Political Party	Party	FY-2018-19	FY-2019-20
38	Regional Party	Bodoland Peoples Front	BPF	Submitted	Not submitted
39	Regional Party	Jammu & Kashmir National Panthers Party	JKNPP	Submitted	Not submitted
40	Regional Party	Lok Jan Shakti Party	LJP	Submitted	Not submitted
41	Regional Party	Mizo National Front	MNF	Submitted	Not submitted
42	Regional Party	Mizoram People's Conference	MPC	Submitted	Not submitted
43	Regional Party	Rashtriya Janata Dal	RJD	Submitted	Not submitted
44	Regional Party	Rashtriya Lok Samta Party	RLSP	Submitted	Not submitted
45	Regional Party	Shiv Sena	SHS	Submitted	Not submitted
46	Regional Party	Sikkim Krantikari Morcha	SKM	Submitted	Not submitted
47	Regional Party	Zoram Nationalist Party	ZNP	Submitted	Not submitted
48	Regional Party	Goa Forward Party	GFP	Submitted	Not submitted
49	Regional Party	Indian Union Muslim League	IUML	Submitted	Not submitted
50	National Party	National People's Party	NPEP	Not submitted	Not submitted
51	Regional Party	Hill State People's Democratic Party	HSPDP	Not submitted	Not submitted
52	Regional Party	Kerala Congress (M)	KC-M	Not submitted	Not submitted
53	Regional Party	People's Party of Arunachal	PPA	Not submitted	Not submitted
54	Regional Party	People's Democratic Front	PDF	Not submitted	Not submitted
55	Regional Party	Rashtriya Loktantrik Party	RLP	Not submitted	Not submitted
56	Regional Party	Revolutionary Socialist Party	RSP	Not submitted	Not submitted
57	Regional Party	Indigenous People's Front of Tripura	IPFT	Not submitted	Not submitted
58	Regional Party	Jammu & Kashmir National Conference	JKNC	Not submitted	Not submitted
59	Regional Party	Janta Congress Chhattisgarh (J)	JCC (J)	Not submitted	Not submitted
60	Regional Party	United Democratic Party	UDP	Not submitted	Not submitted