

# **ANALYSIS OF INCOME & EXPENDITURE OF REGIONAL POLITICAL PARTIES FOR FY 2017-18**

A Report by  
Association for Democratic Reforms

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## Analysis of Income & Expenditure of Regional Political Parties for FY 2017-18

### Executive Summary

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 19<sup>th</sup> 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 Regional Parties during FY 2017-18, as declared by the 37 parties in their IT Returns submitted to the ECI.

### Status of submission of audited reports by the Regional Parties, FY 2017-18

- The due date for submission of annual audited accounts for the parties was **30 Oct, 2018**.
- Out of 48 regional parties considered, **20** had submitted their audit reports on time, while **17** have delayed their submission by several days, ranging from **1 day to 110 days**.
- **Audit reports of 11 regional parties for FY 2017-18** are unavailable on the website of the ECI, till the date of preparation of this report. This includes some major Regional Political Parties like **BPF, JKNC, JKPDP**, etc.
- Hence, this report analyses the income and expenditure of **37 Regional Political Parties**, who have submitted their audit report to the ECI, for **FY 2017-18**.

### Income declared by Regional Parties, FY 2017-18

- The total income of all 37 Regional Parties for the FY 2017-18, was **Rs 237.27 cr.**
- **SP** reported having the highest income of **Rs 47.19 cr**, which forms **19.89%** of the total income of all 37 regional parties, closely followed by **DMK** with an income of **Rs 35.748 cr** or **15.07%** and **TRS** whose income was **Rs 27.27 cr** or **11.49%** of the total income of 37 regional parties.
- The total income of top 3 parties amounted to **Rs 110.21 cr**, which comprised **46.45% of the total income of 37 Regional Parties, collectively**.

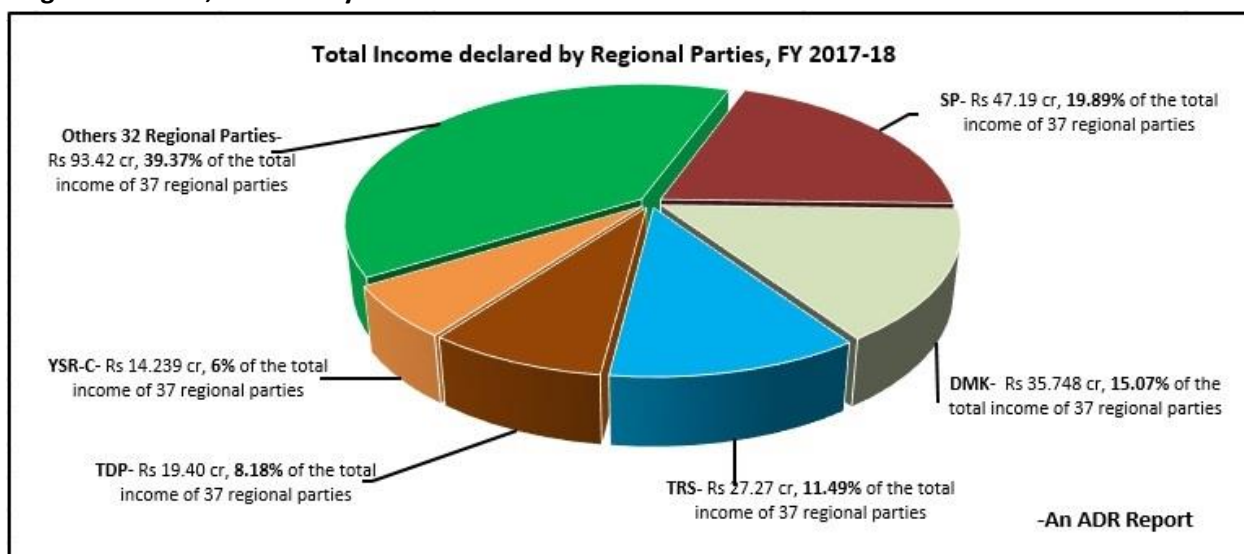


Chart: Annual income for FY 2017-18 declared by Regional Parties

## Comparison of Income of Regional Parties, FY 2016-17 and FY 2017-18

- Out of 37 regional parties, **40.54% or 15 parties** have shown a **decline in their income** from FY 2016-17 to 2017-18, while **51.35% or 19 parties** have shown an **increase in their income**. **8.11% or 3** regional parties have **not submitted their Income Tax Return** to the ECI in FY 2016-17.
- Regional parties who have not submitted their audit report for FY 2016-17 are **AJSU, AIFB and JKNPP**.
- Total Income of 34 Regional Parties decreased from **Rs 409.64 cr** in FY 2016-17, to **Rs 236.86 cr** in FY 2017-18, a **decrease of 42% or Rs 172.78 cr**.

## Unspent Income of Regional Parties, FY 2017-18

- There are **22** regional parties who declared a part of their **income as remaining unspent** for the year 2017-18 while **15** parties spent more than the income collected during the year.
- JDS and JDU** have more than **85% of their total income remaining unspent** while **AIMIM** has **63%** of its income remaining unspent for FY 2017-18.
- YSR-C** has declared spending **Rs 2.41 cr more than its income** while **IUML** declared spending **Rs 2.06 cr** more than their total income.

## Expenditure incurred by Regional Parties, FY 2017-18

- The total expenditure of all 37 Regional Parties for the FY 2017-18, was **Rs 170.45 cr**.
- Top 3 regional parties that have incurred highest expenditure are **SP** which had spent **Rs 34.539 cr**, followed by **DMK** which spent **Rs 27.47 cr** and **TDP** with **Rs 16.73 cr**.
- The total expenditure by **SP** is **20.26%** of the total expenditure as reported by 37 regional parties.
- Expenditure incurred by the **top 3 political parties** is **46.19%** of the total expenditure as reported by 37 regional parties.

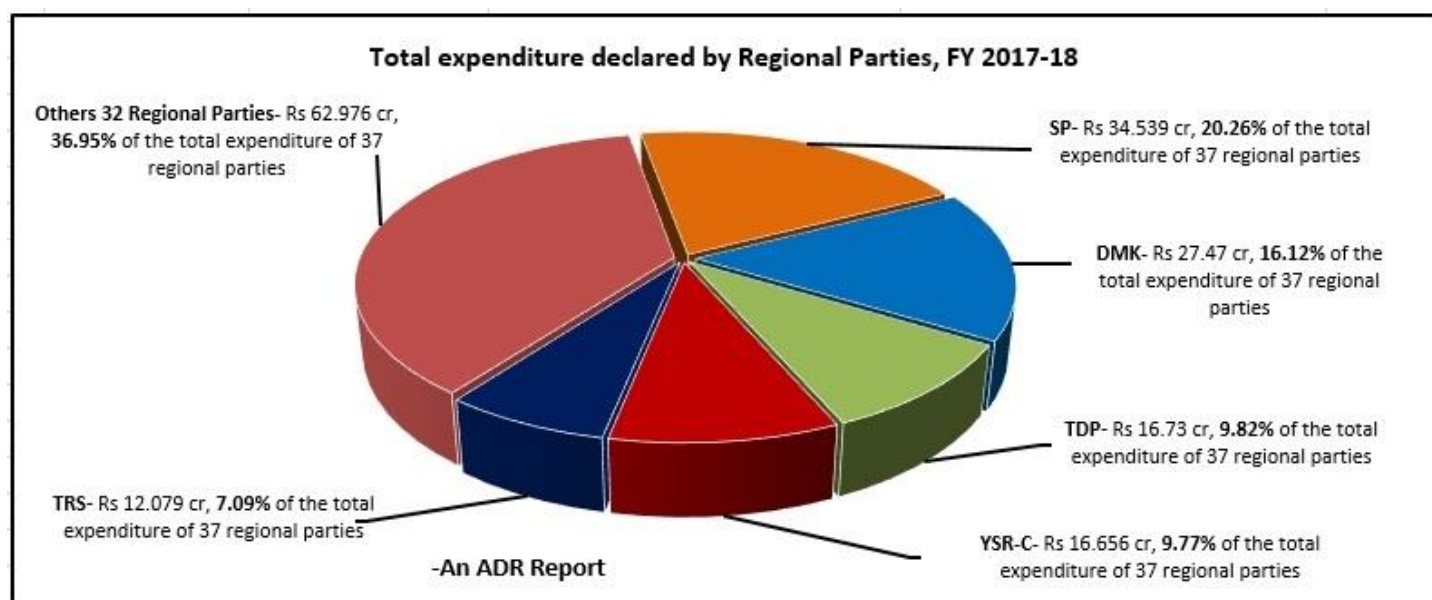


Chart: Percentage share of regional parties in their total expenditure, FY 2017-18

### All sources of Income declared by Regional parties: FY 2017-18

- 37 Regional parties collected **32.58%** or **Rs 77.30 cr** of their total income from Voluntary contributions (includes Donation & Contributions and Electoral Bonds) for FY 2017-18.
- During FY 2017-18 out of the 37 Regional Parties, only **JDS** has declared receiving an income of **Rs 6.03 cr** from Contributions through **Electoral Bonds**.
- **36.50%** or **Rs 86.6 cr** was income generated through **Membership Fee** by Regional Parties during FY 2017-18.

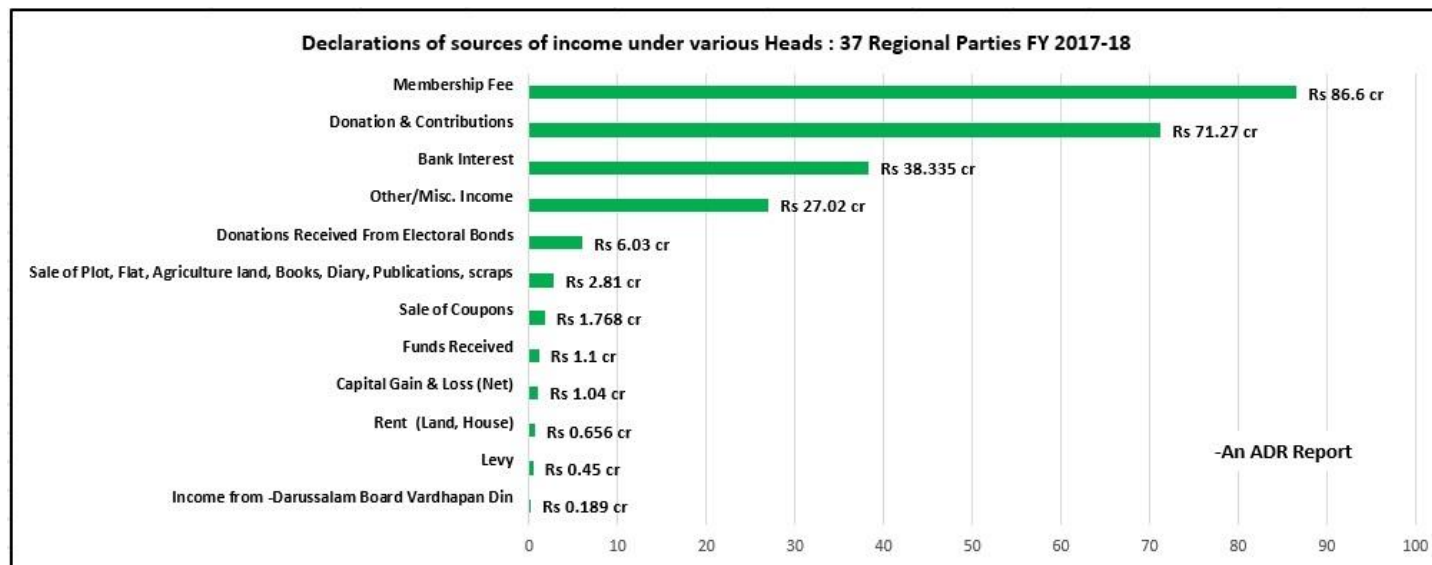


Chart: Declarations of sources of income under various Heads of Regional parties FY 2017-18

## Observations of ADR

- Out of 48 regional parties considered, the audit reports of **UDP** is not available **for 14 years** (between FY 2004-05 and 2017-18) and that of **J&K NPP** is not available **for 13 years** (between FY 2004-05 and 2016-17) with the Election Commission of India. **Complete reports are available only for 37 Regional Parties, for FY 2017-18.**
- **2 regional parties (IUML and KC-M)** have defaulted **7 or more times** in submitting their audit reports to the ECI, between FY 2004-05 and 2017-18.
- The income tax returns/audit reports of Regional parties were obtained from the ECI. The income tax returns of **14 out of the 48 regional parties (29%)** analysed were unavailable at least once between FY 2016-17 and FY 2017-18.
- Audit reports of **AJSU, AIFB and JKNPP** are unavailable for FY 2016-17 **for comparison.**
- The Annexure containing 'Schedules' of declared income is not available in the Annual Audit Report of **Samajwadi Party** for FY 2017-18 available in the public domain.
- Total Income of 34 Regional Parties decreased from **Rs 409.64 cr** in FY 2016-17, to **Rs 236.86 cr** in FY 2017-18, a **decrease of 42% or Rs 172.78 cr.**
- The expenses of these 34 Regional Parties for the FY 2016-17 was **Rs 468.63 cr**, this decreased by 63.72% **or Rs 298.61 cr** to **Rs 170.02 cr** in FY 2017-18.
- During FY 2017-18 out of the 37 Regional Parties, only **JDS** has declared receiving an income of **Rs 6.03 cr** from Contributions through **Electoral Bonds.**
- During FY 2017-18 out of the 37 Regional Parties, only **SAD** and **JVM-P** declared receiving a total income of **Rs 1.768 cr** from **Sale of Coupons.**
- The most common and popular source of income for regional parties across FY 2016-17 and 2017-18 are **Grant/Donations/contributions/Gross Receipts, Fees & Subscriptions and Interest Income (Bank, FD, TDR with Bank).**
- The most common and popular item of expenditure for regional parties across FY 2016-17 and 2017-18 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 it is possible for 75% of the source of funds to be unknown.
- Any party which does not submit its IT returns or donation statement to the ECI on or before the due date, **their income should not be tax-exempted and defaulting parties should be derecognized.**
- Accounts of Regional parties not following the ICAI guidelines for auditing of reports should be scrutinized by the IT department.
- **The Regional political parties must provide all information on their finances under the Right to Information Act.** This will only strengthen political parties, elections and democracy.

For information on Analysis of Income and Expenditure of National Parties for FY 2017-18; please refer [here](#) and for Analysis of Income and Expenditure of Regional Political Parties for FY 2016-17; please refer [here](#).

## Detailed Report

### Status of submission of audited reports by the Regional Parties, FY 2017-18

- The due date for submission of annual audited accounts for the parties was **30 Oct, 2018**.
- 20 Regional Parties had submitted their audit reports on time i.e. by 30 Oct, 2018.
- 17 Regional parties** have delayed their submission by several days. **MPC** was the last party to file its audit report on **18<sup>th</sup> Feb, 2019, 110 days** after due date for submission of its report to the ECI.
- Audit reports of **11 parties** are not yet available on the website of the Election Commission of India, a delay of **127 days** from due date for submission.

Regional Parties: Due date for submission: 30 Oct,'18					
S.No.	Political Party	Party Code	Status of submission	Date of submission	No. of days by which delayed
1	Naga People Front	NPF	Submitted on time	8-May-18	-
2	Mizo National Front	MNF	Submitted on time	11-May-18	-
3	Indian National Lok Dal	INLD	Submitted on time	20-Jul-18	-
4	Shiromani Akali Dal	SAD	Submitted on time	26-Jul-18	-
5	Jharkhand Mukti Morcha	JMM	Submitted on time	27-Aug-18	-
6	National People's Party	NPP	Submitted on time	4-Sep-18	-
7	Jharkhand Vikas Morcha (P)	JVM-P	Submitted on time	20-Sep-18	-
8	Telugu Desam Party	TDP	Submitted on time	24-Sep-18	-
9	Dravida Munnetra Kazhagam	DMK	Submitted on time	25-Sep-18	-
10	Janata Dal (United)	JDU	Submitted on time	27-Sep-18	-
11	All India United Democratic Front	AIUDF	Submitted on time	27-Sep-18	-
12	Rashtriya Lok Dal	RLD	Submitted on time	28-Sep-18	-
13	Telangana Rashtra Samithi	TRS	Submitted on time	28-Sep-18	-
14	Yuva Jana Sramika Rythu Congress Party	YSR-C	Submitted on time	28-Sep-18	-
15	Pattali Makkal Katchi	PMK	Submitted on time	1-Oct-18	-
16	All India Forward Bloc	AIFB	Submitted on time	11-Oct-18	-
17	Biju Janata Dal	BJD	Submitted on time	18-Oct-18	-
18	Janata Dal Secular	JDS	Submitted on time	23-Oct-18	-
19	All India Anna Dravida Munnetra Kazhagam	AIADMK	Submitted on time	26-Oct-18	-
20	Sikkim Democratic Front	SDF	Submitted on time	27-Oct-18	-
21	Desiya Murpokku Dravida Kazhagam	DMDK	Submitted with delay	31-Oct-18	<b>1 day</b>
22	All India Majlis-e-Ittehadul Muslimeen	AIMIM	Submitted with delay	5-Nov-18	<b>5 days</b>
23	Shiv Sena	SHS	Submitted with delay	14-Nov-18	<b>14 days</b>
24	Maharashtrawadi Gomantak Party	MGP	Submitted with delay	17-Nov-18	<b>17 days</b>
25	Hill State People's Democratic Party	HSPDP	Submitted with delay	21-Nov-18	<b>21 days</b>
26	Indian Union Muslim League	IUML	Submitted with delay	26-Nov-18	<b>26 days</b>
27	Rashtriya Janata Dal	RJD	Submitted with delay	28-Nov-18	<b>28 days</b>
28	Samajwadi Party	SP	Submitted with delay	30-Nov-18	<b>30 days</b>
29	Maharashtra Navnirman Sena	MNS	Submitted with delay	3-Dec-18	<b>33 days</b>

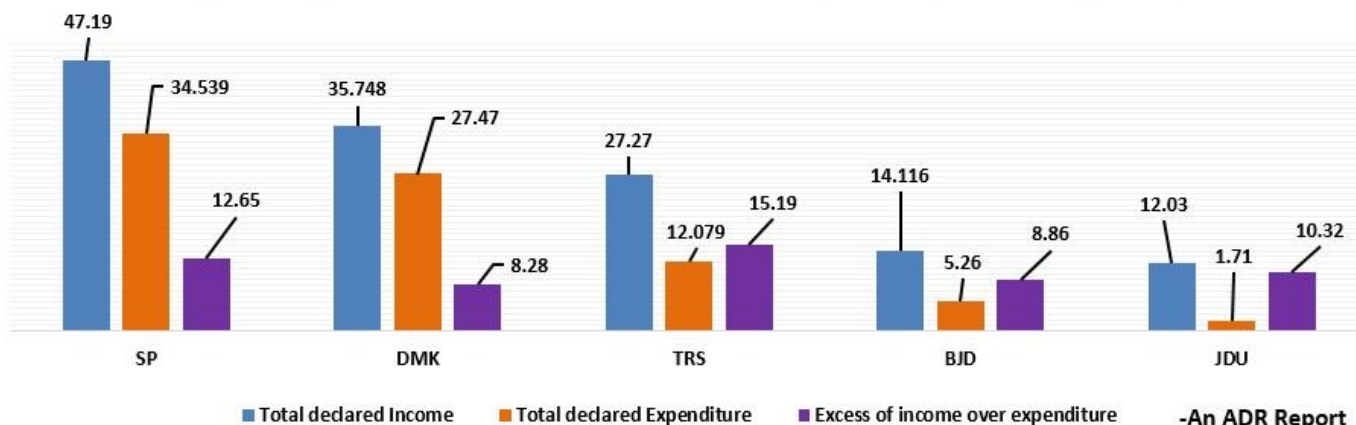
Regional Parties: Due date for submission: 30 Oct,'18					
S.No.	Political Party	Party Code	Status of submission	Date of submission	No. of days by which delayed
30	Aam Aadmi Party	AAP	Submitted with delay	6-Dec-18	36 days
31	All India N.R. Congress	AINRC	Submitted with delay	10-Dec-18	40 days
32	Zoram Nationalist Party	ZNP	Submitted with delay	24-Dec-18	54 days
33	Rashtriya Lok Samta Party	RLSP	Submitted with delay	26-Dec-18	56 days
34	Asom Gana Parishad	AGP	Submitted with delay	24-Jan-19	85 days
35	Jammu & Kashmir National Panthers Party	JKNPP	Submitted with delay	24-Jan-19	85 days
36	AJSU Party	AJSU	Submitted with delay	7-Feb-19	99 days
37	Mizoram People's Conference	MPC	Submitted with delay	18-Feb-19	110 days
38	Bodoland Peoples Front	BPF	Not submitted	Audit reports are not available in Public domain	
39	Goa Forward Party	GFP	Not submitted		
40	Jammu & Kashmir National Conference	JKNC	Not submitted		
41	Jammu and Kashmir Peoples Democratic Party	JKPDP	Not submitted		
42	Kerala Congress (M)	KC-M	Not submitted		
43	Lok Jan Shakti Party	LJP	Not submitted		
44	People's Party of Arunachal	PPA	Not submitted		
45	People's Democratic Alliance	PDA	Not submitted		
46	Revolutionary Socialist Party	RSP	Not submitted		
47	Sikkim Krantikari Morcha	SKM	Not submitted		
48	United Democratic Party	UDP	Not submitted		

Table: Status of submission of audit Report by Regional political parties to the ECI for FY 2017-18

### Total Income and Expenditure of Regional Political Parties, FY 2017-18

- During FY 2017-18, **SP** has the highest income of **Rs 47.19 cr** amongst all regional parties, followed by **DMK** with **Rs 35.74 cr** and **TRS** with **Rs 27.27 cr**.
- Top 3 regional parties that have incurred highest expenditure are **SP** which had spent **Rs 34.539 cr**, followed by **DMK** which spent **Rs 27.47 cr** and **TDP** with **Rs 16.73 cr**.
- 15** out of 37 regional parties, who have submitted their audit report, have **incurred expenditure more than their total income**. Out of these, 5 parties, **AIFB, IUML, INLD, SAD** and **NPF** have spent more than **25% of their total income** during FY 2017-18.
- During FY 2017-18, five Regional Parties with excess of income over expenditure include **SP, DMK, TRS, BJD** and **JDU**. **TRS** has the highest 'excess of income over expenditure' of **Rs 15.19 cr**, followed by **SP** with **Rs 12.65 cr** and **JDU** with **Rs 10.32 cr**.

**Top Five Regional Parties with excess of income over expenditure, FY 2017-18 (Rs in cr)**



**Chart: Top five Regional parties with excess of income over expenditure, FY 2017-18**

Party	Total income and expenditure declared by Regional Parties, FY 2017-18 (Rs in cr)			
	Total declared Income	Total declared Expenditure	Excess of income over expenditure	Share of income remaining unspent
SP	47.19	34.539	12.65	26.81%
DMK	35.748	27.47	8.278	23.16%
TRS	27.27	12.079	15.19	55.71%
TDP	19.400	16.73	2.67	13.76%
YSR-C	14.239	16.656	-2.417	-16.97%
BJD	14.116	5.26	8.856	62.74%
AIADMK	12.726	10.53	2.196	17.26%
JDU	12.030	1.71	10.32	85.79%
AAP	10.70	10.53	0.17	1.59%
JDS	8.208	0.54	7.668	93.42%
SHS	6.85	7.42	-0.57	-8.32%
MNS	4.52	2.62	1.90	42.04%
SAD	3.91	4.98	-1.07	-27.37%
MGP	3.644	3.32	0.324	8.89%
IUML	2.94	5.004	-2.064	-70.20%
RLD	2.656	1.269	1.387	52.22%
SDF	1.268	1.147	0.12	9.54%
AIMIM	1.206	0.445	0.76	63.10%
PMK	1.173	1.219	-0.046	-3.92%
RJD	1.097	1.03	0.067	6.11%
NPP	1.040	1.019	0.02	2.02%
INLD	1.038	1.355	-0.317	-30.54%
DMDK	0.878	0.464	0.414	47.15%
JVM-P	0.737	0.453	0.284	38.53%
NPF	0.650	0.816	-0.166	-25.54%

Party	Total income and expenditure declared by Regional Parties, FY 2017-18 (Rs in cr)			
	Total declared Income	Total declared Expenditure	Excess of income over expenditure	Share of income remaining unspent
JMM	0.523	0.31	0.213	40.73%
RLSP	0.500	0.515	-0.015	-3.00%
AJSU	0.285	0.209	0.076	26.67%
AIUDF	0.157	0.133	0.02	15.29%
MNF	0.149	0.158	-0.009	-6.04%
AINRC	0.0998	0.098	0.002	1.80%
AGP	0.0912	0.097	-0.006	-6.36%
AIFB	0.084	0.176	-0.092	-109.52%
ZNP	0.0507	0.0508	-0.0001	-0.20%
JKNPP	0.040	0.043	-0.003	-7.50%
MPC	0.035	0.036	-0.001	-2.86%
HSPDP	0.0232	0.0238	-0.0006	-2.6%
<b>Total</b>	<b>Rs 237.27 cr</b>	<b>Rs 170.45 cr</b>	<b>Rs 66.82 cr</b>	<b>28%</b>

Table: Total income and expenditure declared by Regional Parties, FY 2017-18

### Comparison of Income of Regional Parties, FY 2016-17 and FY 2017-18

- The total income of the Regional Parties has been compiled from the income from various sources pan India, as submitted in their Income Tax Returns.
- 2 regional parties; **SP** and **TDP** featured in the top 5, reporting **highest income for both years**, FY 2016-17 and 2017-18.
- DMK**, **TRS** and **YSR-C** have seen the maximum increase in income of **Rs 31.97 cr**, **Rs 23.48 cr** and **Rs 13.30 cr**, respectively, in their income from **FY 2016-17 to 2017-18**.

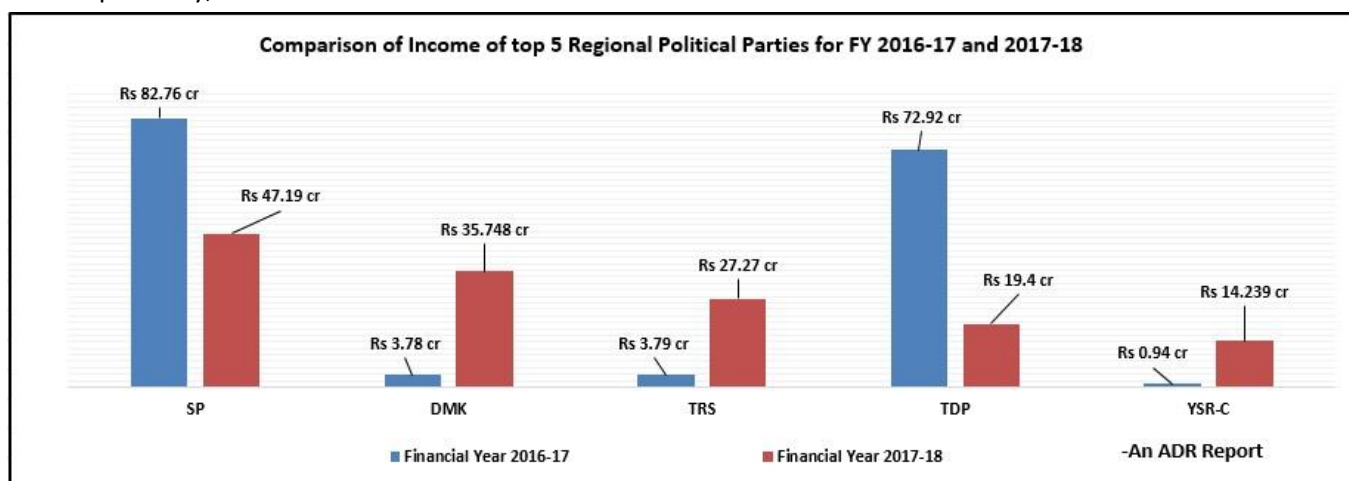


Chart: Comparison of Income of regional parties for FY 2016-17 and 2017-18

Party	Income of Regional Parties FY 2016-17 and 2017-18 (Rs in cr)		
	Financial Year 2016-17 (Rs. In cr)	Financial Year 2017-18 (Rs. In cr)	Increase/ decrease in total income
SP	82.76	47.19	Rs -35.57 cr (-42.98%)
DMK	3.78	35.748	Rs 31.97 cr (845.71%)

Party	Income of Regional Parties FY 2016-17 and 2017-18 (Rs in cr)		
	Financial Year 2016-17 (Rs. In cr)	Financial Year 2017-18 (Rs. In cr)	Increase/ decrease in total income
TRS	3.79	27.27	Rs 23.48 cr (619.53%)
TDP	72.92	19.4	Rs -53.52 cr (-73.40%)
YSR-C	0.94	14.239	Rs 13.30 cr (1414.79%)
BJD	1.88	14.116	Rs 12.236 cr (650.85%)
AIADMK	48.88	12.726	Rs -36.154 cr (-73.96%)
JDU	3.59	12.03	Rs 8.44 cr (235.10%)
AAP	30.78	10.7	Rs -20.08 cr (-65.24%)
JDS	7.138	8.208	Rs 1.07 cr (14.99%)
SHS	31.82	6.854	Rs -24.966 cr (-78.46%)
MNS	11.676	4.52	Rs -7.156 cr (-61.29%)
SAD	21.89	3.914	Rs -17.976 cr (-82.12%)
MGP	3.64	3.644	Rs 0.004 cr (0.11%)
IUML	0.24	2.94	Rs 2.70 cr (1125%)
RLD	7.08	2.656	Rs -4.424 cr (-62.49%)
SDF	2.53	1.268	Rs -1.262 cr (-49.88%)
AIMIM	7.42	1.206	Rs -6.214 cr (-83.75%)
PMK	3.5844	1.17	Rs -2.41 cr (-67.36%)
RJD	57.95	1.097	Rs -56.85 cr (-98.11%)
NPP	0.86	1.04	Rs 0.18 cr (20.93%)
INLD	0.303	1.038	Rs 0.735 cr (242.57%)
DMDK	0.83	0.878	Rs 0.048 cr (5.78%)
JVM-P	0.67	0.737	Rs 0.067 cr (10%)
NPF	0.41	0.65	Rs 0.24 cr (58.54%)
JMM	0.319	0.523	Rs 0.204 cr (63.95%)
RLSP	0.235	0.50	Rs 0.265 cr (112.77%)
AIUDF	0.327	0.157	Rs -0.17 cr (-51.99%)
MNF	0.14	0.149	Rs 0.009 cr (6.43%)
AINRC	0.68	0.095	Rs -0.585 cr (-86.03%)
AGP	0.505	0.09	Rs -0.415 cr (-82.18%)
ZNP	0.0242	0.0507	Rs 0.0265 cr (109.50%)
HSPDP	0.01	0.023	Rs 0.013 cr (130%)
MPC	0.039	0.035	Rs 0.004 cr (-10.26%)
AJSU	Did not submit	0.285	-
AIFB	Did not submit	0.084	-
JKNPP	Did not submit	0.04	-
<b>Total</b>	<b>Rs 409.64 cr</b>	<b>Rs 237.27 cr</b>	<b>NA</b>

Table: Comparison of income of regional parties, FY 2016-17 and 2017-18

### Top 3 sources of income of Regional Parties, FY 2017-18

- **Grant/Donations/contributions, Fees & Subscriptions and Interest Income** are some of the most common sources of income that feature amongst the top three across regional parties.
- For 29 regional parties, **top two sources of income contribute more than 94% of their total income** received by the parties throughout the year.
- Amongst all regional parties, **TRS has received the highest amount worth Rs 22.909 cr from “Fees and Subscriptions”**. It forms **84.01%** of its total income.

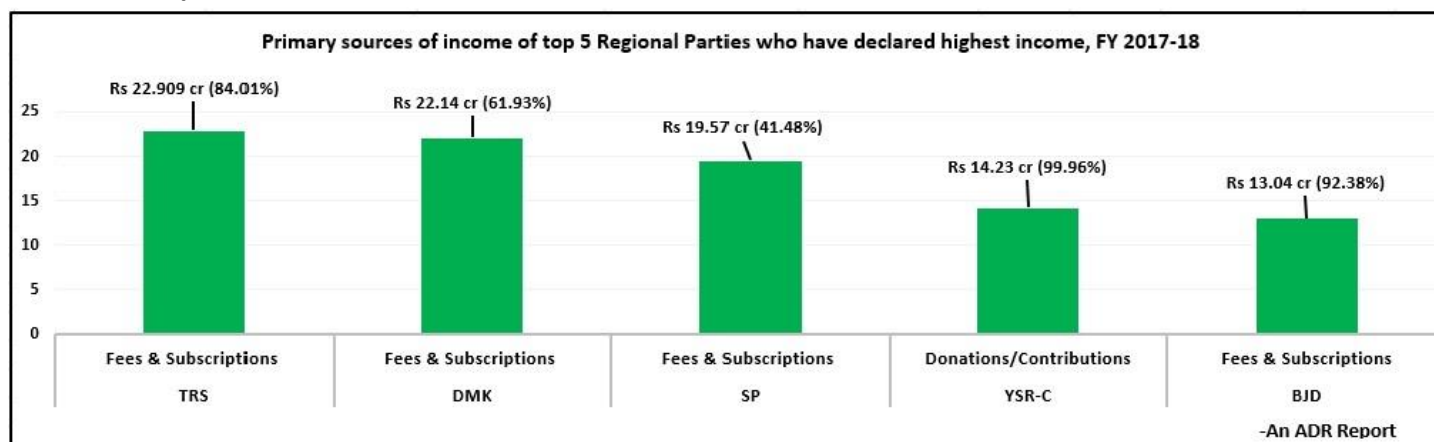


Chart: Top sources of income of top 5 Regional Parties for FY 2017-18

Regional Party	Total Income	Financial Year- 2017-18		
		Top 3 Sources of Income	Amount (Rs in cr)	Share of Income
SP	Rs 47.19 cr	Fees & Subscriptions	19.575	41.48%
		Grants/Donations/Contributions	0.739	1.57%
		Other Income	26.877	56.95%
DMK	Rs 35.748 cr	Fees & Subscriptions	22.14	61.93%
		Interest on Bank Deposits	11.779	32.95%
		Grants/Donations/Contributions	1.269	3.55%
		Other Income	0.56	1.57%
TRS	Rs 27.27 cr	Fees & Subscriptions	22.909	84.01%
		Voluntary Donations/Contributions	3.307	12.13%
		Interest Earned	1.045	3.83%
		Other Income	0.009	0.03%
TDP	Rs 19.40 cr	Voluntary Donations/Contributions	9.248	47.67%
		Interest on deposits with scheduled banks in India	7.166	36.94%
		Fees & Subscriptions	1.769	9.12%
		Other Income	1.217	6.27%
YSR-C	Rs 14.239 cr	Donations/Contributions	14.234	99.96%
		Sale of Scrap	0.00473	0.033%
		Interest on Savings Bank Accounts	0.00001	0.0001%
		Other Income	0	0%
BJD	Rs 14.116 cr	Fees & Subscriptions	13.04	92.38%
		Grants/Donations/Contributions	0.279	1.98%

Regional Party	Total Income	Financial Year- 2017-18		
		Top 3 Sources of Income	Amount (Rs in cr)	Share of Income
		<b>Other Income</b>	0.797	5.65%
AIADMK	Rs 12.726 cr	Interest Income	10.92	<b>85.81%</b>
		Membership Fees & Subscriptions	1.02	8.02%
		Collection from Issuance of forms	0.78	6.13%
		<b>Other Income</b>	0.006	0.05%
JDU	Rs 12.03 cr	Grants/Donations/Contributions	11.399	<b>94.75%</b>
		Fees & Subscriptions	0.161	1.34%
		Interest from FDRs	0.47	3.91%
		<b>Other Income</b>	0	0%
AAP	Rs 10.70 cr	Donation & Contributions	10.616	<b>99.21%</b>
		Interest Income	0.08	0.75%
		Fees & Subscriptions	0.0007	0.01%
		<b>Other Income</b>	0.0034	0.03%
JDS	Rs 8.208 cr	Grants/Donations/Contributions	7.766	<b>94.62%</b>
		Membership Form Fee	0.228	2.78%
		Sale of Membership Books	0.195	2.38%
		<b>Other Income</b>	0.019	0.23%
SHS	Rs 6.85 cr	Interest on Fixed Deposit with Bank & Savings Bank Account	3.68	<b>53.72%</b>
		Grants/Donation/Contributions	2.94	42.92%
		Fees & Subscriptions	0.16	2.34%
		<b>Other Income</b>	0.07	1.02%
MNS	Rs 4.52 cr	Grants/Donation/Contributions	4.064	<b>89.89%</b>
		Interest on Fixed Deposits	0.422	9.33%
		Miscellaneous Income	0.035	0.77%
SAD	Rs 3.91 cr	Grants, Donation, Contributions	2.71	<b>69.31%</b>
		Collection by Issuing Coupons/Sale of Publications	1.068	27.31%
		Fees & Subscriptions	0.089	2.28%
		<b>Other Income</b>	0.043	1.10%
MGP	Rs 3.644 cr	Donation Received	3.644	<b>100%</b>
IUML	Rs 2.94 cr	Membership Fee	1.617	<b>55.00%</b>
		Rohingyan Fund	0.98	33.33%
		Election Fund Received	0.1	3.40%
		<b>Other Income</b>	0.243	8.27%
RLD	Rs 2.656 cr	Profit on sale of Agricultural Land	1.143	<b>43.03%</b>
		Capital Gain & Loss (Net)	1.039	39.12%
		Interest on FDR with Banks	0.29	10.92%
		<b>Other Income</b>	0.184	6.93%
SDF	Rs 1.268 cr	Grants/Donations/Contributions	1.008	<b>79.50%</b>
		Fees & Subscriptions & Other	0.26	20.50%
AIMIM	Rs 1.206 cr	Interest on FDR s	0.89	<b>73.80%</b>

Regional Party	Total Income	Financial Year- 2017-18		
		Top 3 Sources of Income	Amount (Rs in cr)	Share of Income
		Share of Income from Darussalam Board	0.12	9.95%
		Rent	0.107	8.87%
		<b>Other Income</b>	0.089	7.38%
PMK	Rs 1.173 cr	Fees & Subscriptions	0.965	<b>82.27%</b>
		Grants/Donations/Contributions	0.208	17.73%
RJD	Rs 1.097 cr	Donation	0.67	<b>61.08%</b>
		Party Sadaysta Book Sale of Return	0.273	24.89%
		Party Member Training Fee	0.056	5.10%
		<b>Other Income</b>	0.098	8.93%
NPP	Rs 1.04 cr	Grants/Donations/Contributions	1.04	<b>100%</b>
INLD	Rs 1.038 cr	Fees & Subscriptions	0.7365	<b>70.95%</b>
		Grants/Donations/Contributions	0.078	7.51%
		Bank Interest	0.2235	21.53%
		<b>Other Income</b>	0	0.00%
DMDK	Rs 0.878 cr	Local Body & Membership Fees	0.867	<b>98.75%</b>
		Donation	0.008	0.91%
		Interests on Fixed Deposit	0.003	0.34%
		<b>Other Income</b>	0	0%
JVM-P	Rs 0.737 cr	Collection by Issuing Coupons/Sale of Publications	0.7	<b>94.98%</b>
		Grants/Donations/Contributions	0.035	4.75%
		Fees & Subscriptions	0	0.00%
		<b>Other Income</b>	0.002	0.27%
NPF	Rs 0.65 cr	Donation & Contributions	0.65	<b>100%</b>
JMM	Rs 0.523 cr	Fees and Subscriptions	0.5148	<b>98.39%</b>
		Collection by Issuing Coupons/Sale of Publications	0.0084	1.61%
		Grants/Donations/Contributions	0	0%
		<b>Other Income</b>	0	0%
RLSP	Rs 0.50 cr	Voluntary Contributions	0.5	<b>100%</b>
AJSU	Rs 0.285 cr	Member Contribution & Subscription	0.284	<b>99.65%</b>
		Interest on IT Refund	0.001	0.35%
AIUDF	Rs 0.157 cr	Contribution Towards Party Fund	0.157	<b>100%</b>
MNF	Rs 0.149 cr	Grants/Donations/Contributions	0.082	<b>55.03%</b>
		Rent	0.045	30.20%
		Fees & Subscriptions	0.014	9.40%
		<b>Other Income</b>	0.008	5.37%
AINRC	Rs 0.0998 cr	Grant/Donation/Contributions	0.0998	<b>100%</b>
AGP	Rs 0.0912 cr	House Rent	0.0884	<b>96.93%</b>
		Fixed Deposit Interest	0.0018	1.97%
		Bank Interest	0.001	1.10%
		<b>Other Income</b>	0	0%

Regional Party	Total Income	Financial Year- 2017-18		
		Top 3 Sources of Income	Amount (Rs in cr)	Share of Income
AIFB	Rs 0.084 cr	Interest Received	0.068	80.95%
		Contribution of Members & MP	0.012	14.29%
		Contribution of AISB National Conference	0.002	2.38%
		Other Income	0.002	2.38%
ZNP	Rs 0.0507 cr	Contribution from Members	0.0425	83.8%
		Membership Fee	0.008	15.8%
		Bank Interest	0.0002	0.4%
		Other Income	0	0%
JKNPP	Rs 0.04 cr	Donation & Membership	0.04	100.00%
MPC	Rs 0.039 cr	Grant/Donation/Contributions	0.031	79.49%
		Rent	0.0041	10.51%
		Bank Interest	0	0%
		Other Income	0.0039	10.00%
HSPDP	Rs 0.023 cr	Contribution from Members	0.0128	55.65%
		Donation Received	0.005	21.74%
		Membership Fee	0.0042	18.26%
		Other Income	0.001	4.35%

Table: Top 3 sources of income of Regional Parties in their ITR from FY 2017-18

### Top 3 items of expenditure of Regional Parties, FY 2017-18

- The most common types of expenditure, on which parties have incurred highest amount, are **election expenses, administrative and general expenses.**
- 24 regional parties** or 65% of the total regional parties have incurred **more than 80% of their total expenditure on only top two items of expenditure.**
- Amongst the top 5 parties, which have reported spending the highest overall amount, **SP** spent the maximum, **Rs 25.046 cr** on **election expenditure**, followed by **DMK** which has spent the highest, **Rs 22.299 cr** on **administrative and general expenses.** **YSR-C** has spent **Rs 16.01 cr** on **election expenditure.**

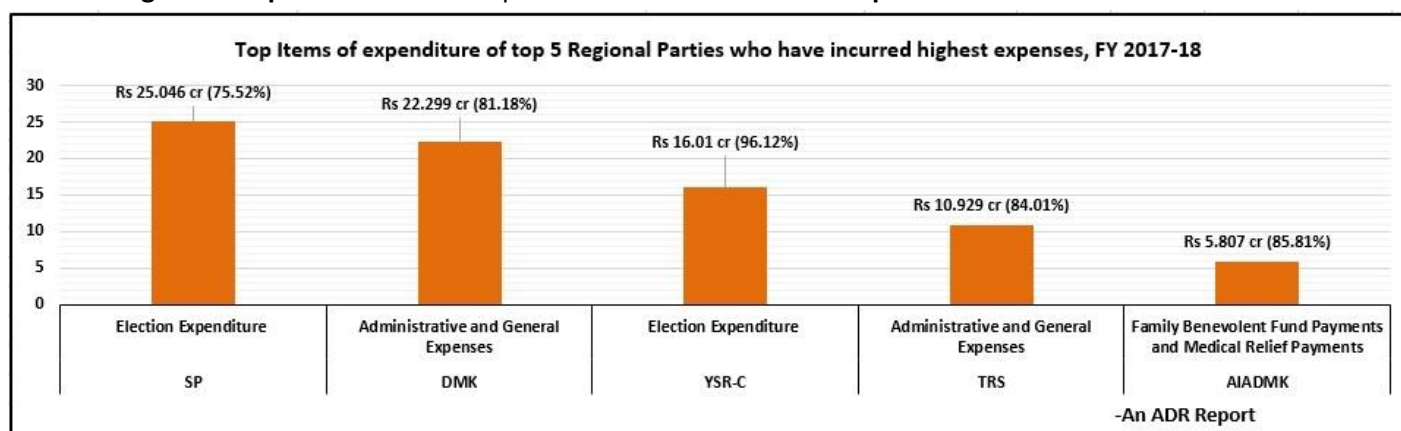


Chart: Top items of expenditure of top 5 Regional Parties for FY 2017-18

Regional Party	Total Expenditure	Financial Year- 2017-18		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
SP	Rs 34.539 cr	Election Expenditure	25.046	<b>72.52%</b>
		Administrative & General Expenses	4.04	11.70%
		Depreciation & Expenses	3.278	9.49%
		<b>Other Expenditure</b>	2.175	6.30%
DMK	Rs 27.47 cr	Administrative and General Expenses	22.299	<b>81.18%</b>
		Depreciation	1.37	4.99%
		Employee Costs	0.977	3.56%
		<b>Other Expenditure</b>	2.824	10.28%
TDP	Rs 16.73 cr	Administrative and General Expenses	7.169	<b>42.85%</b>
		Election Expenditure	6.388	38.18%
		Employee Costs	1.736	10.38%
		<b>Other Expenditure</b>	1.437	8.59%
YSR-C	Rs 16.656 cr	Election Expenditure	16.01	<b>96.12%</b>
		Administrative & General Expenses	0.436	2.62%
		Employee Cost	0.117	0.70%
		<b>Other Expenditure</b>	0.093	0.56%
TRS	Rs 12.079 cr	Administrative and General Expenses	10.929	<b>90.48%</b>
		Depreciation and Amortisation Expenses	0.708	5.86%
		Election Expenditure	0.295	2.44%
		<b>Other Expenditure</b>	0.147	1.22%
AIADMK	Rs 10.53 cr	Family Benevolent Fund Payments and Medical Relief Payments	5.807	<b>55.15%</b>
		Administrative and General Expenses	3.849	36.55%
		Employee Costs	0.66	6.27%
		<b>Other Expenditure</b>	0.214	2.03%
AAP	Rs 10.53 cr	Publication Interaction & General Party Propaganda Expenses	5.789	<b>54.98%</b>
		Administrative & General Expenses	3.177	30.17%
		Election Expenditure	0.33	3.13%
		<b>Other Expenditure</b>	1.234	11.72%
SHS	Rs 7.42 cr	Election Expenditure	2.27	<b>30.59%</b>
		Administrative and General Expenses	1.42	19.14%
		Employee Costs	0.45	6.06%
		<b>Other Expenditure</b>	3.28	44.20%
BJD	Rs 5.26 cr	Administrative and General Expenses Finance Costs	3.196	<b>60.76%</b>
		Election Expenditure	1.516	28.82%
		Employee Costs	0.325	6.18%
		<b>Other Expenditure</b>	0.223	4.24%
IUML	Rs 5.004 cr	Baithu Rahma	1.435	<b>28.68%</b>
		Humanitarian Assistant	1	19.98%
		Am Muhammed All Nirman	0.75	14.99%

Regional Party	Total Expenditure	Financial Year- 2017-18		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
		<b>Other Expenditure</b>	1.819	36.35%
SAD	Rs 4.98 cr	Administrative & General Expenses	4.326	<b>86.87%</b>
		Employee Costs	0.456	9.16%
		Depreciation & Amortisation Expenses	0.17	3.41%
		<b>Other Expenditure</b>	0.028	0.56%
MGP	Rs 3.32 cr	Election Candidate Expenses	2.19	<b>65.96%</b>
		Advertising Expenses	0.45	13.55%
		Banner Expenses	0.257	7.74%
		<b>Other Expenditure</b>	0.423	12.74%
MNS	Rs 2.62 cr	Administrative & General Expenses	1.42	<b>54.20%</b>
		Election Expenditure	1.06	40.46%
		Depreciation & Amortisation Expenses	0.074	2.82%
		<b>Other Expenditure</b>	0.066	2.52%
JDU	Rs 1.71 cr	Administrative & General Expenses	1.423	<b>83.22%</b>
		Employee Costs	0.236	13.80%
		Depreciation & Amortisation	0.051	2.98%
		<b>Other Expenditure</b>	0	0%
INLD	Rs 1.355 cr	Administrative and General Expenses	1.01	<b>74.54%</b>
		Depreciation & Amortisation Expenses	0.148	10.92%
		Employee Costs	0.058	4.28%
		<b>Other Expenditure</b>	0.139	10.26%
RLD	Rs 1.269 cr	Administrative & Other Expenses	0.525	<b>41.37%</b>
		Election Expenditure	0.298	23.48%
		Employee Cost	0.26	20.49%
		<b>Other Expenditure</b>	0.186	14.66%
PMK	Rs 1.219 cr	Administrative & General Expenses	0.934	<b>76.62%</b>
		Depreciation & Amortisation Expenses	0.219	17.97%
		Employee Costs	0.064	5.25%
		<b>Other Expenditure</b>	0.002	0.16%
SDF	Rs 1.147 cr	Administrative and General Expense	0.915	<b>79.77%</b>
		Finance Costs, Depreciation and Amortisation Expenses	0.1899	16.56%
		Election Expenses	0.042	3.66%
RJD	Rs 1.03 cr	Meeting & Conference Expenses	0.50	<b>48.54%</b>
		Depreciation	0.11	10.68%
		Telephone & Mobile Expenses	0.106	10.29%
		<b>Other Expenditure</b>	0.314	30.49%
NPP	Rs 1.019 cr	Election Expenditure	0.997	<b>97.84%</b>
		Administrative and General Expenses	0.017	1.67%
		Depreciation	0.0043	0.42%
		<b>Other Expenditure</b>	0.0007	0.07%

Regional Party	Total Expenditure	Financial Year- 2017-18		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
NPF	Rs 0.816 cr	General Election	0.36	<b>44.12%</b>
		General Convention 2017	0.167	20.47%
		Depreciation	0.143	17.52%
		<b>Other Expenditure</b>	0.146	17.89%
JDS	Rs 0.54 cr	Administrative & General Expenses, Depreciation	0.36	<b>66.67%</b>
		Employee Cost	0.18	33.33%
		Election Expenditure	0	0%
RLSP	Rs 0.515 cr	Morcha/Rally/Andolan Expenses	0.116	<b>22.52%</b>
		Salaries & Allowances	0.09	17.48%
		Meeting Expenses	0.08	15.53%
		<b>Other Expenditure</b>	0.229	44.47%
DMDK	Rs 0.464 cr	Printing & Stationery	0.103	<b>22.20%</b>
		Charity and Welfare	0.0899	19.38%
		Electricity Charges	0.031	6.68%
		<b>Other Expenditure</b>	0.2401	51.75%
JVM-P	Rs 0.454 cr	Administrative and General Expenses	0.21	<b>46.26%</b>
		Employee Cost	0.09	19.82%
		Election Expenditure	0.06	13.22%
		<b>Other Expenditure</b>	0.094	20.70%
AIMIM	Rs 0.445 cr	Survey and Political Research	0.375	<b>84.27%</b>
		Travelling Expenses	0.019	4.27%
		Salaries	0.019	4.27%
		<b>Other Expenditure</b>	0.032	7.19%
JMM	Rs 0.31 cr	Administrative and General Expenses	0.216	<b>69.68%</b>
		Employee Cost	0.086	27.74%
		Depreciation and Amortisation Expenses	0.0078	2.52%
		<b>Other Expenditure</b>	0.0002	0.06%
AJSU	Rs 0.209 cr	Consultancy Expenses	0.15	<b>71.77%</b>
		Advertisement & Promotion Expenses	0.023	11.00%
		Office Rent	0.02	9.57%
		<b>Other Expenditure</b>	0.016	7.66%
AIFB	Rs 0.176 cr	Travelling & Conveyance	0.05	<b>28.41%</b>
		Whole timer Allowances	0.039	22.16%
		Meetings, Seminars & Conference	0.032	18.18%
		<b>Other Expenditure</b>	0.055	31.25%
MNF	Rs 0.1585 cr	Administrative and General Expenses	0.10	<b>63.13%</b>
		Employee Costs	0.058	36.62%
		Depreciation & Amortisation Expenses	0.0004	0.25%
AIUDF	Rs 0.133 cr	Salaries to Staff	0.042	<b>31.58%</b>
		Office Rent	0.02	15.04%

Regional Party	Total Expenditure	Financial Year- 2017-18		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
		Travelling Expenses to Organizers	0.02	15.04%
		<b>Other Expenditure</b>	0.051	38.35%
AINRC	Rs 0.098 cr	Other Expenses	0.041	<b>41.84%</b>
		Administrative and General Expenses	0.04	40.82%
		Employee Costs	0.015	15.31%
		<b>Other Expenditure</b>	0.002	2.04%
AGP	Rs 0.097 cr	Salary	0.032	<b>32.99%</b>
		G. M. C. Tax	0.021	21.65%
		Electricity Charges	0.006	6.19%
		<b>Other Expenditure</b>	0.038	39.18%
ZNP	Rs 0.0508 cr	Administrative & General Expenses	0.04085	<b>80.41%</b>
		Employee Cost	0.0084	16.54%
		Depreciation	0.00155	3.05%
		<b>Other Expenditure</b>	0	0%
JKNPP	Rs 0.043 cr	Salary	0.029	<b>67.44%</b>
		Petrol & Diesel Expenses	0.0028	6.51%
		Newspaper & Periodicals	0.0017	3.95%
		<b>Other Expenditure</b>	0.0095	22.09%
MPC	Rs 0.036 cr	Employee Costs	0.0184	<b>50.97%</b>
		Administrative and General Expenses	0.0174	48.20%
		Depreciation & Amortisation Expenses	0.0003	0.83%
		<b>Other Expenditure</b>	0	0%
HSPDP	Rs 0.023 cr	Printing & Stationery	0.013	<b>56.52%</b>
		Meeting Expenses	0.0042	18.26%
		Salary	0.0023	10.00%
		<b>Other Expenditure</b>	0.0035	15.22%

Table: Top 3 items of expenditure of Regional Parties in their ITR for FY 2017-18

### All sources of Income declared by Regional parties: FY 2017-18

- 37 Regional parties collected **32.58%** (Rs 77.30 cr) of their total income from Voluntary contributions (includes Donation & Contributions and Electoral Bonds) for FY 2017-18.
- During FY 2017-18, out of the 37 Regional Parties, only **JDS** declared receiving an income of **Rs 6.03 cr** from Contributions through **Electoral Bonds**.
- 36.50%** or **Rs 86.6 cr** was income generated through **Membership Fee** by Regional Parties during FY 2017-18.

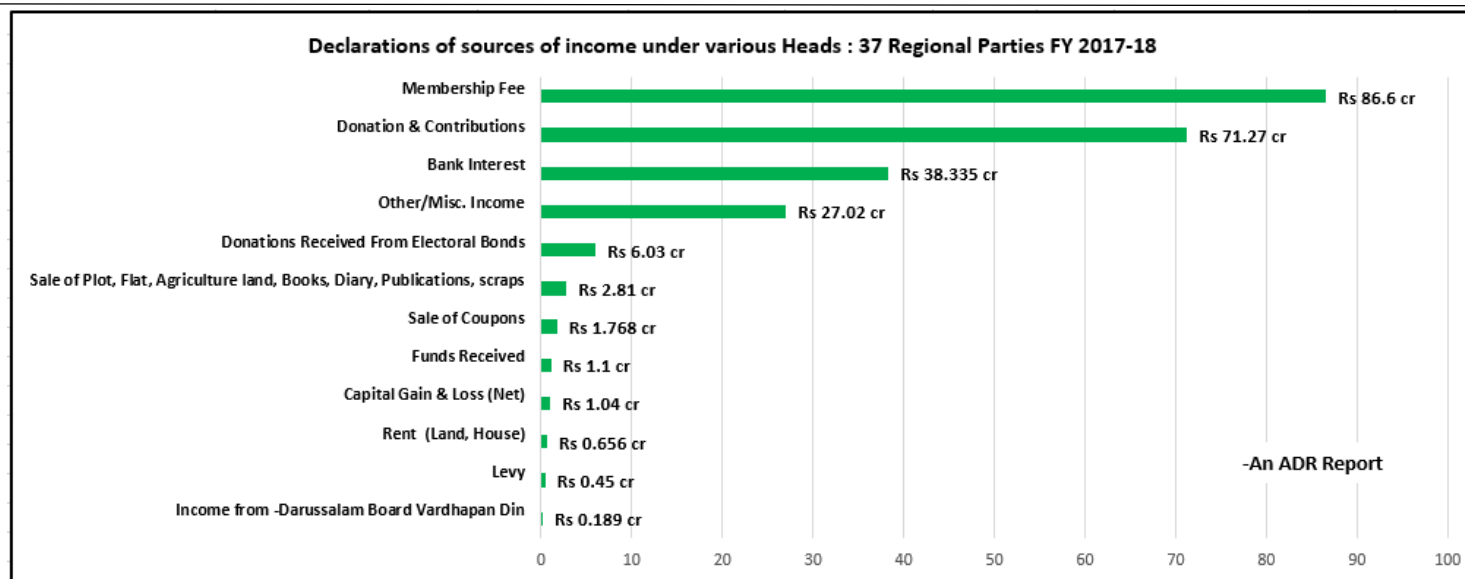


Chart: Declarations of sources of income under various Heads of Regional parties FY 2017-18

### Disclaimer

Source for the data used in the report are the Audited accounts and Contribution Statements submitted by the political parties to the Income Tax Department and the Election Commission of India. These can be accessed from [www.myneta.info/party](http://www.myneta.info/party) and <https://eci.gov.in/files/category/325-recognized-state-parties/>

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, Regional 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

Regional Parties Audit report status as per ECI website : FY- 2015-16 and 2016-17 (as of 7 March, 2019)				
S.No.	Political Party	Party Code	FY-2016-17	FY-2017-18
1	Aam Aadmi Party	AAP	Submitted	Submitted
2	AJSU Party	AJSU	Did not submit	Submitted
3	All India Anna Dravida Munnetra Kazhagam	AIADMK	Submitted	Submitted
4	All India Forward Bloc	AIFB	Did not submit	Submitted
5	All India Majlis-E-Ittehadul Muslimeen	AIMIM	Submitted	Submitted
6	All India N. R. Congress	AINRC	Submitted	Submitted
7	All India United Democratic Front	AIUDF	Submitted	Submitted
8	Asom Gana Parishad	AGP	Submitted	Submitted
9	Biju Janata Dal	BJD	Submitted	Submitted
10	Bodoland People's Front	BPF	Submitted	Did not submit
11	Desiya Murpokku Dravida Kazhagam	DMDK	Submitted	Submitted
12	Dravida Munnetra Kazhagam	DMK	Submitted	Submitted
13	Goa Forward Party	GFP	Did not submit	Did not submit
14	Hills State People's Democratic Party	HSPDP	Submitted	Submitted
15	Indian National Lokdal	INLD	Submitted	Submitted
16	Indian Union Muslim League	IUML	Submitted	Submitted
17	Jammu & Kashmir Peoples Democratic Party	J&KPDP	Submitted	Did not submit
18	Jammu and Kashmir National Conference	JKNC	Submitted	Did not submit
19	Jammu and Kashmir National Panthers Party	JKNPP	Did not submit	Submitted
20	Janata Dal (Secular)	JDS	Submitted	Submitted
21	Janata Dal (United)	JDU	Submitted	Submitted
22	Jharkhand Mukti Morcha	JMM	Submitted	Submitted
23	Jharkhand Vikas Morcha (P)	JVM-P	Submitted	Submitted
24	Kerala Congress (M)	KC-M	Submitted	Did not submit
25	Lok Janshakti Party	LJP	Submitted	Did not submit
26	Maharashtra Navnirman Sena	MNS	Submitted	Submitted
27	Maharashtrawadi Gomantak Party	MGP	Submitted	Submitted
28	Mizo National Front	MNF	Submitted	Submitted
29	Mizoram People's Conference	MPC	Submitted	Submitted
30	Naga People's Front	NPF	Submitted	Submitted
31	National People's Party	NPP	Submitted	Submitted
32	Pattali Makkal Katchi	PMK	Submitted	Submitted
33	Peoples Democratic Alliance	PDA	Submitted	Did not submit
34	People's Party of Arunachal	PPA	Submitted	Did not submit
35	Rashtriya Janata Dal	RJD	Submitted	Submitted

Regional Parties Audit report status as per ECI website : FY- 2015-16 and 2016-17 (as of 7 March, 2019)				
S.No.	Political Party	Party Code	FY-2016-17	FY-2017-18
36	Rashtriya Lok Dal	RLD	Submitted	Submitted
37	Rashtriya Lok Samta Party	RLSP	Submitted	Submitted
38	Revolutionary Socialist Party	RSP	Did not submit	Did not submit
39	Samajwadi Party	SP	Submitted	Submitted
40	Shiromani Akali Dal	SAD	Submitted	Submitted
41	Shivsena	SHS	Submitted	Submitted
42	Sikkim Democratic Front	SDF	Submitted	Submitted
43	Sikkim Krantikari Morcha	SKM	Submitted	Did not submit
44	Telangana Rashtra Samithi	TRS	Submitted	Submitted
45	Telugu Desam Party	TDP	Submitted	Submitted
46	United Democratic Party	UDP	Did not submit	Did not submit
47	Yuva Jana Sramika Rythu Congress Party	YSR-Congress	Submitted	Submitted
48	Zoram Nationalist Party	ZNP	Submitted	Submitted