

**ANALYSIS OF INCOME TAX RETURNS AND DONATIONS RECEIVED BY
NATIONAL AND REGIONAL PARTIES OF PUNJAB FROM
FY 2010-11 to 2014-15
(FIVE YEARS REPORT)**

A Report by
Punjab Election Watch
&
Association for Democratic Reforms

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Analysis of Income, Expenditure and Donations received by Major Political Parties of Punjab [FY 2010-11 to 2014-15]

Political parties represent citizens of the country at various levels of the government, voice people's demands and concerns to the administrative and legislative machinery, and therefore serve as a link between citizens and the government.

Apart from collecting donations/voluntary contributions, it is seen from the IT Returns of political parties that a few parties are collecting funds by issuing coupons in lieu of receipts to donors for cash contributions. Being cash donations, it is difficult to establish the identity of the donor. It is possible that a lot of cash donations received, remain unaccounted for in the books of accounts as only those amounts would be recorded for which a receipt has been issued. Thus, it is imperative to have a strict regulatory mechanism wherein political parties have to report the correct quantum and the source of donations received.

By filling RTI applications, ADR has collected copies of the ITRs and donations from IT Departments and Election Commission of India (ECI) for the Financial Years 2010-11 to 2014-15.

Analysis of Total Income & Expenditure of Major Parties of Punjab, FY 2010-11 to 2014-15

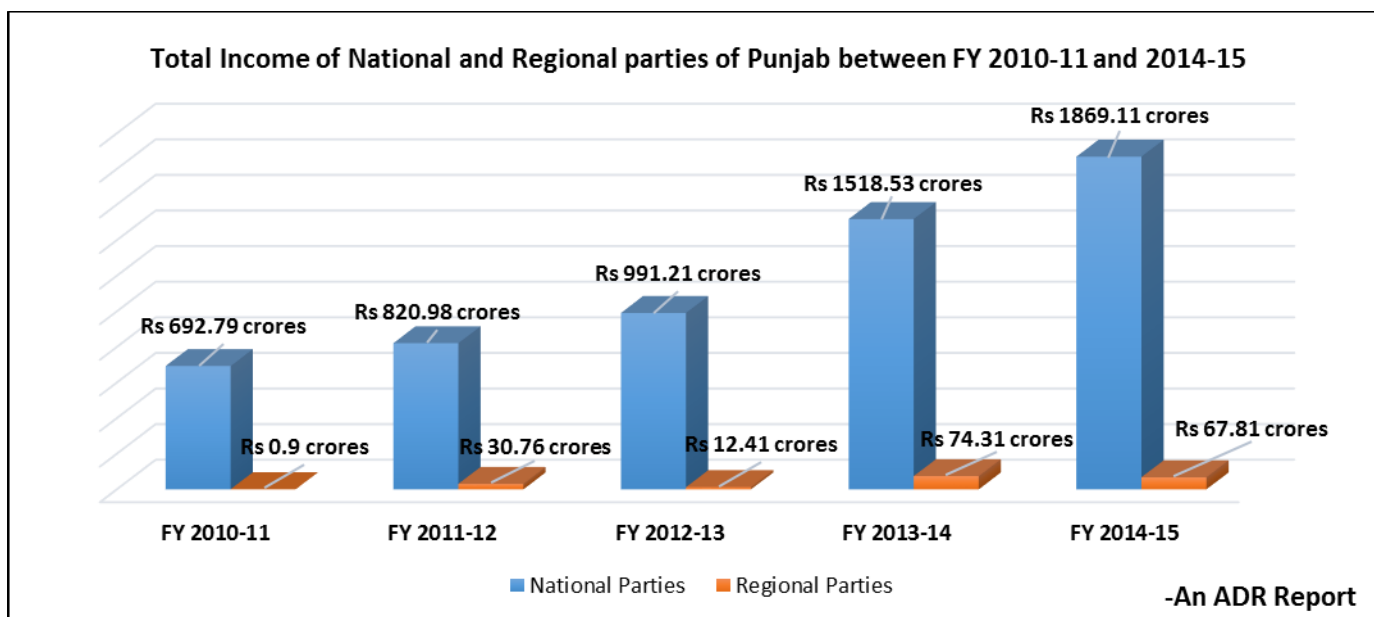
Total income of political parties during 5 years (from all over India)

- The income of Political Parties during FY 2010-11 to 2014-15 are calculated from their IT returns filed annually with the Income Tax Department.
- BJP** has the **highest total income of Rs 2445.87 crores** between FY 2010-11 and 2014-15, closely followed by **INC** whose total income during the same period is **Rs 2280.43 crores**.
- Amongst the regional parties, **AAP** has the highest income of **Rs 110.05 crores** despite the fact that it was formed only in 2012, followed by **SAD** which has an income of **Rs 76.14 crores**.
- In the given 5 years, **AAP** had the highest income of **Rs 55.26 crores** in **FY 2014-15** while for **SAD** the highest income was **Rs 30.76 crores** in **FY 2011-12**.
- Except for FY 2012-13, **AAP** has received higher donations than **SAD** between FY 2013-14 and 2014-15.

Party	Total Income from all over India (Rs. In crores)					Total Income in 5 FYs	Share in Total Income
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15		
National Political Parties							
Bharatiya Janata Party (BJP)	168.01	309.45	324.16	673.82	970.43	Rs 2445.87 crores	41.51%
Indian National Congress (INC)	307.09	356.28	425.69	598.06	593.31	Rs 2280.43 crores	38.70%
Bahujan Samaj Party (BSP)	115.7	9.01	87.63	66.91	111.96	Rs 391.21 crores	6.64%
Nationalist Congress Party (NCP)	23.31	40.82	26.57	55.44	67.65	Rs 213.77 crores	3.63%
Communist Party of India (CPI)	2.12	1.56	1.07	2.44	1.84	Rs 9.03 crores	0.15%
Communist Party of India- Marxist (CPM)	76.57	103.85	126.09	121.87	123.92	Rs 552.30 crores	9.37%
Total	Rs 692.80 crores	Rs 820.98 crores	Rs 991.21 crores	Rs 1518.53 crores	Rs 1869.11 crores	Rs 5892.61 crores	100%
Regional Parties of Punjab							

Party	Total Income from all over India (Rs. In crores)					Total Income in 5 FYs	Share in Total Income
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15		
Shiromani Akali Dal (SAD)	0.90	30.76	10.06	21.87	12.55	Rs 76.14 crores	40.89%
Aam Aadmi Party (AAP)	Party formed in 2012	Party formed in 2012	2.35	52.44	55.26	Rs 110.05 crores	59.11%
Total	Rs 0.9 crores	Rs 30.76 crores	Rs 12.41 crores	Rs 74.31 crores	Rs 67.81 crores	Rs 186.19 crores	100%
Grand Total	Rs 693.70 crores	Rs 851.73 crores	Rs 1003.62 crores	Rs 1592.83 crores	Rs 1936.92 crores	Rs 6078.80 crores	-

Tables: Total income of Major Political Parties of Punjab as declared in their IT Returns



Top sources of income of political parties during FY 2010-11 to 2014-15

- From the table below, it can be noted that there is neither standardization nor consistency in the parties' declaration of their sources of funds.
- Income from **Donations/Voluntary Contributions** are the **most common** and the **top most source of income** for at least 7 out of 8 political parties of Punjab.
- Donations/Voluntary Contributions** which totally amount to **Rs 3,209.72 crores**, constitutes **53%** of the total income of all national and regional political parties of Punjab, in 5 FYs.
- 6 out of 8 parties** have received **more than 50% of their total income** from **only one source of income** e.g. **AAP** has received **98.38%** of its total income from only Donations & Contributions, while **BJP** has received **88.70%** of its total income Voluntary Contributions.
- Interest Income** is another common and important source of income through which parties have collected a sum of **Rs 247.78 crores**. This forms **4%** of the total income of parties.
- SAD** has had **only two sources of income** in these 5 FYs, **Party Funds & Membership Fees** and **Bank Interest**, out of which, it has collected **99.62% of its total income from only Party Funds & Membership Fees**.

Top 3 Sources of Income - National Parties and Regional parties of Punjab				
Party	Total Income	Financial Year 2010-11 to 2014-15 (combined)		% Share of sources in total income
		Top 3 Source of Income	Amount (Rs in crores)	
National Parties				
BJP	Rs 2,445.87 crores	Voluntary Contributions	2,169.40	88.70%
		Aajiwan Sahayog Nidhi	125.76	5.14%
		Interest From Banks	105.15	4.30%
		Other Income	45.56	1.86%
INC	Rs 2,280.43 crores	Collection from Sale of coupons & Publications	1,635.11	71.70%
		Grant/Donations/Contributions	391.81	17.18%
		Miscellaneous/Other Income	131.39	5.76%
		Other Income	122.12	5.36%
BSP	Rs 391.21 crores	Voluntary Contribution/ Coupon Sale	212.78	54.39%
		Sale of Property - Immovable and Movable assets	99.56	25.45%
		Membership Fee	47.54	12.15%
		Others Income	31.33	8.01%
NCP	Rs 213.77 crores	Receipt From Sale Of Coupons, Publications, forms & purse money etc	152.24	71.22%
		Grant/Contribution/Donation Received	55.69	26.05%
		Membership, Subscription & Candidature	2.51	1.17%
		Other Income	3.33	1.56%
CPI	Rs 9.03 crores	By Party Fund , Education Fund and Donation	3.48	38.54%
		By Interest Received	2.58	28.57%
		Membership Fee	1.88	20.82%
		Others Income	1.09	12.07%
CPM	Rs 552.30 crores	Voluntary Contributions/Donations	268.29	48.58%
		Levy	208.91	37.83%
		Interest & dividend	55.07	9.97%
		Others Income	20.03	3.63%
Regional Parties of Punjab				
SAD	Rs 76.14 crores	Party Funds & Membership Fees	75.85	99.62%
		Bank Interest	0.29	0.38%
		Other Income	0	0.00%
AAP	Rs 110.06 crores	Donation & Contribution	108.27	98.38%
		Interest Income	1.156	1.05%
		Fees & Subscription	0.62	0.57%
		Other Income	0.0072	0.01%

Table: Top sources of income for National and Regional Political Parties of Punjab during FY-2010-11 to 2014-15

Top source of Income of National and Regional Parties of Punjab, FY-2010-11 to 2014-15

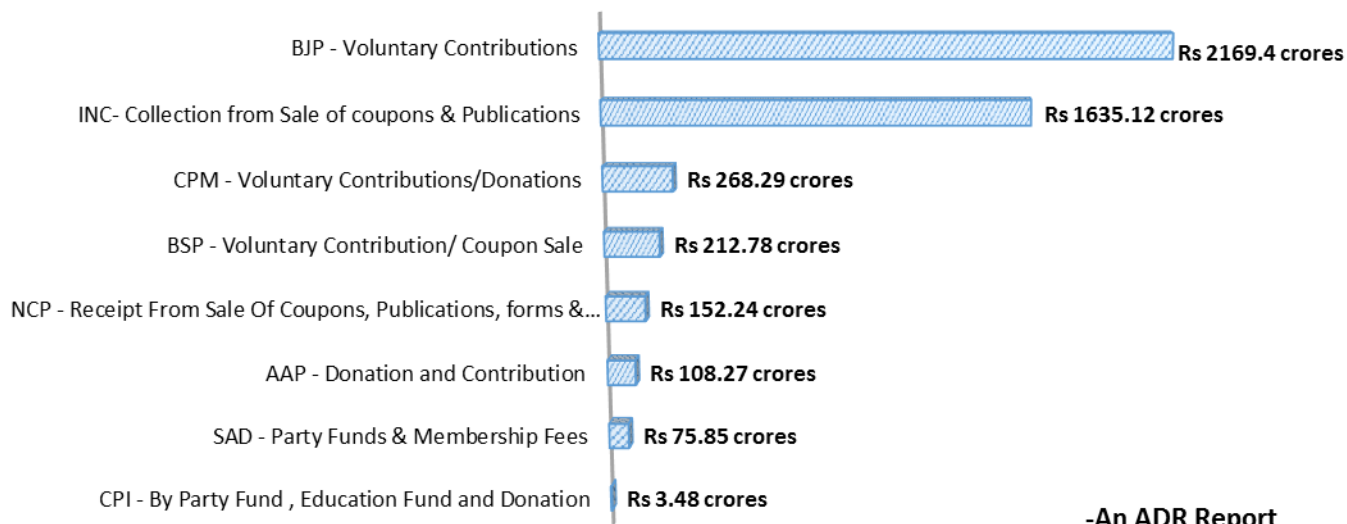


Chart : Top source of Income of National and Regional Party of Punjab, FY-2010-11 to 2014-15

Top items of expenditure of National and Regional Parties during FY 2010-11 to 2014-15

- The most common items of expenditure across parties includes expenses towards **Elections, Advertising & Publicity** and **Travelling & Conveyance**. These are also the heads which saw **maximum expenditure** between FY 2010-11 and 2014-15.
- For INC, maximum expenditure has been towards Election expenses which forms **55.45%** (Rs 1343.98 crores) of its total expenses, followed by NCP whose election expenses aggregates to **48.99%** (Rs 101.85 crores) of its total expenses.
- The maximum expenditure of BJP has been towards Advertisement & Publicity which constitutes **46.46%** (Rs 828.58 crores) of its total expenses. This is quickly followed by AAP which spent **60.72%** (Rs 62.41 crores) of its total expenses on the same.
- SAD** has spent **Rs 46.75 crores** on **Advertisement**, **Rs 23.03 crores** on **Travelling & Conveyance** and **Rs 2 crores** on **Professional/Technical Fees**.
- AAP** has spent **one-fourth (Rs 27.34 crores or 26.60%)** of its total expenditure on **Public Interactions**.

Top 3 Items of Expenditure - National Parties and Regional parties of Punjab				
Party	Total Expenditure	Financial Year 2010 -11 to 2014-15 (combined)		% Share of items in total expenditure
		Top 3 Items of Expenditure	Amount (Rs in crores)	
National Parties				
BJP	Rs 1,783.31 crores	Advertising & Publicity	828.58	46.46%
		Travelling	426.23	23.90%
		Meeting Expenses	157.57	8.84%
		Other Expenditure	370.93	20.80%
INC	Rs 2,423.97 crores	Election Expenses	1,343.98	55.45%

Top 3 Items of Expenditure - National Parties and Regional parties of Punjab				
Party	Total Expenditure	Financial Year 2010 -11 to 2014-15 (combined)		% Share of items in total expenditure
		Top 3 Items of Expenditure	Amount (Rs in crores)	
		Administrative and General Expenses	550.89	22.73%
		Balance Written Off.	89.71	3.70%
		Other Expenditure	439.39	18.13%
BSP	Rs 187.16 crores	Purchases of Movable & Immovable Assets	80.01	42.75%
		Election Expenses	47.24	25.24%
		Publicity Expenses	12.99	6.94%
		Other Expenditure	46.92	25.07%
NCP	Rs 207.90 crores	Election Expenses	101.85	48.99%
		Publicity & Advertisement Expenses	26.44	12.72%
		Rashtrawadi Welfare and Masik Expenses	13.11	6.31%
		Other Expenditure	66.50	31.98%
CPI	Rs 7.33 crores	Election & publicity Expenses	2.38	32.47%
		Salaries & Allowances	1.62	22.10%
		Travelling & Conveyance	0.58	7.91%
		Other Expenditure	2.75	37.52%
CPM	Rs 358.88 crores	Salaries & Allowances	88.23	24.58%
		Election Expenses	47.23	13.16%
		Meeting & Conference	43.43	12.10%
		Other Expenditure	179.99	50.15%
Regional Parties of Punjab				
SAD	Rs 78.60 crores	Advertisement (Electronic Media, Print Media & Printing/Flex Boards, Cinema Halls, FM & Radio, Social Media, Hoardings)	46.75	59.48%
		Travelling & Conveyance	23.03	29.30%
		Professional/Technical Fees	2	2.54%
		Other Expenditure	6.82	8.68%
AAP	Rs 102.78 crores	Election Expenditure	62.41	60.72%
		Public Interaction Expenses	27.34	26.60%
		Administrative & General Expenses	10.57	10.29%
		Other Expenditure	2.46	2.39%

Table: Top items of expenditure for Political Parties of Punjab during FY 2010-11 to 2014-15

Top Items of Expenditure of National and Regional Parties of Punjab, FY-2010-11 to 2014-15

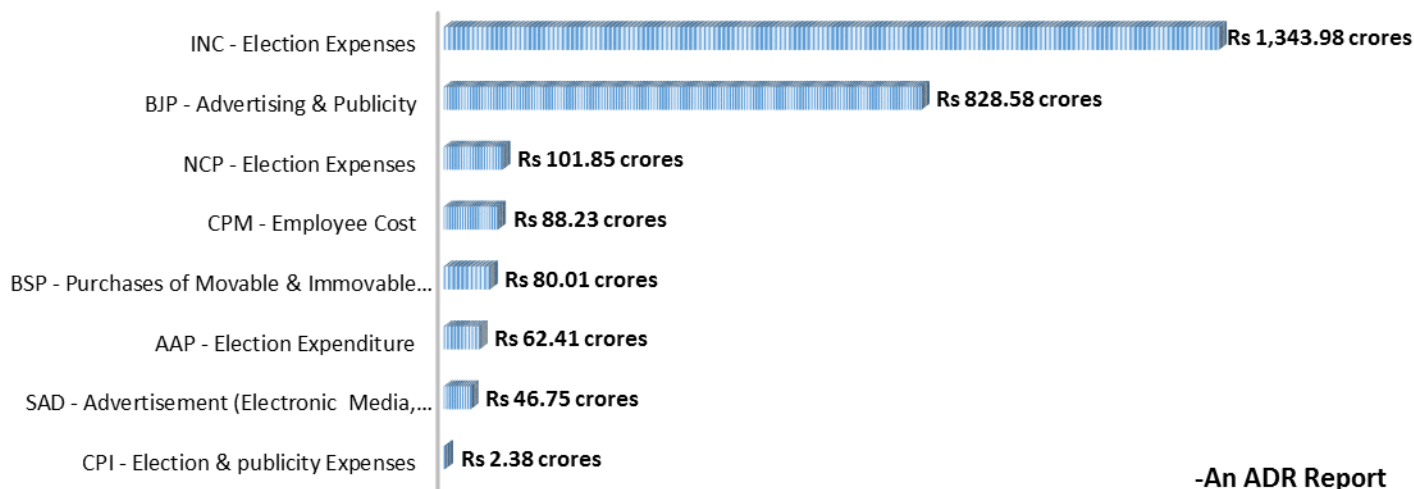


Chart: Punjab's Political Parties Expenditures details [FY-2010-11 to 2014-15]

Analysis of Voluntary Contributions Received by Political Parties FY-2010-11 to 2014-15

Political parties rely heavily on donations for contesting elections and running their daily affairs. They receive huge sums of money in the form of donations and contributions from corporate, trusts and individuals. Section 29C of the Representation of People Act, 1951 states that political parties submit details of contribution received in excess of Rs 20,000 from any person or a company to the ECI annually.

Named contributions seem to be very small i.e. single contributions above Rs. 20,000 seem to be very few in numbers for all the parties when compared with the total income of the party as declared in their IT Returns.

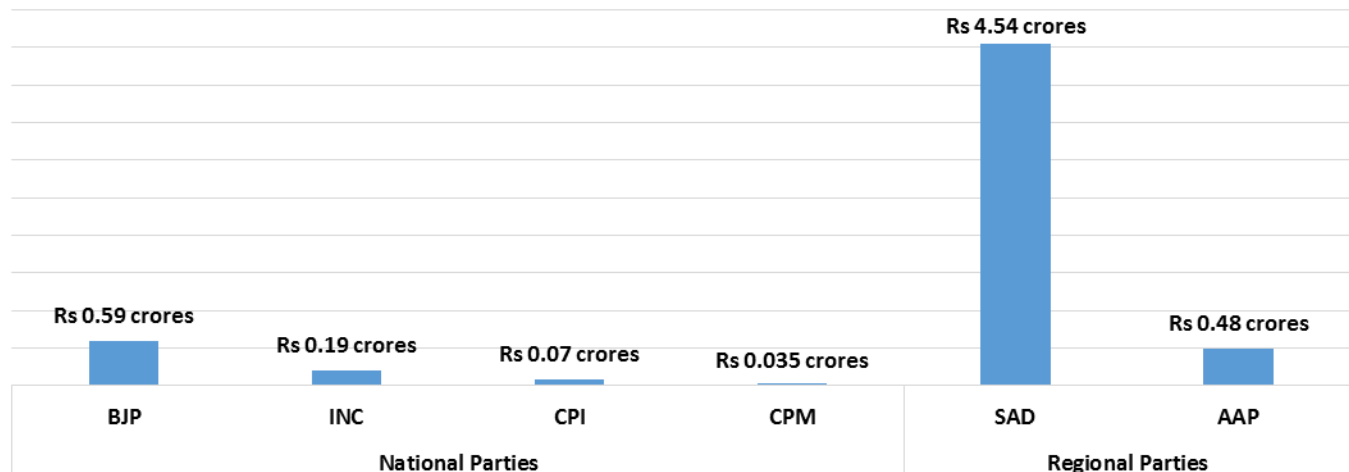
Total number and amount of Donations received by National and Regional Parties from Punjab & Chandigarh FY 2010-11 to FY 2014-15

- SAD has received the highest overall donations from Punjab and Chandigarh. Rs 4.54 crores from 237 donations was received by the party between FY 2010-11 and 2014-15. Followed by BJP which has received the second highest amount of donations of Rs 59.15 lakhs from 55 donations.
- AAP has received third highest amount of donations from Punjab and Chandigarh, Rs 48.29 lakhs from 107 donations. It is to be noted that the party received donations for only 2FYs (FY 2013-14 and 14-15).
- NCP, which is a national party has declared that it has not received any donations above Rs 20,000 from Punjab or Chandigarh between FY 2010-11 and 2014-15.
- BSP has declared receiving no donations at all, above Rs 20,000 between FY 2010-11 and 2014-15 from all over India.
- INC & CPI have received 10 donations each between FY 2010-11 and 2014-15, from these they have collected Rs 19.53 lakhs and Rs 7.59 lakhs, respectively.
- Refer Annexures 1 and 2 for the details of top 10 donors from Punjab and Chandigarh to the National Parties, SAD and AAP between FY 2010-11 and 2014-15.

Total number of donations received by National and Regional Parties from Punjab & Chandigarh, FY 2010-11 to FY 2014-15						
Political Party	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	Total no. of donations
National Parties						
BJP	17	23	1	1	13	55
INC	3	7	0	0	0	10
CPI	1	3	1	3	2	10
CPM	4	1	0	0	0	5
Total number of donations	25	34	2	4	15	80 Donations
Regional Parties of Punjab						
SAD	0	9	56	49	123	237
AAP	Party formed in 2012	Party formed in 2012	0	22	85	107
Total number of donations	0	9	56	71	208	344 Donations

Total amount of donations received by National and Regional Parties from Punjab & Chandigarh, FY 2010-11 to FY 2014-15						
Political Party	Contributions for FY 2010-11 (Rs.)	Contributions for FY 2011-12 (Rs.)	Contributions for FY 2012-13 (Rs.)	Contributions for FY 2013-14 (Rs.)	Contributions for FY 2014-15 (Rs.)	Total Contributions
National Parties						
BJP	1,292,000	2,281,000	20,000	51,000	2,271,000	5,915,000
INC	110,325	1,843,000	0	0	0	1,953,325
CPI	87,370	190,000	108,000	230,000	144,480	759,850
CPM	250,000	100,000	0	0	0	350,000
Total Contributions	1,739,695 (Rs 17.39 lakhs)	4,414,000 (Rs 44.14 lakhs)	128,000 (Rs 1.28 lakhs)	281,000 (Rs 2.81 lakhs)	2,415,480 (Rs 24.15 lakhs)	8,978,175 (Rs 89.78 lakhs)
Regional Parties of Punjab						
SAD	0	4,700,000	10,625,000	4,447,000	25,650,000	45,422,000
AAP	Party formed in 2012	Party formed in 2012	0	1,544,969	3,284,444	4,829,413
Total amount of donations	0	4,700,000 (Rs 47 lakhs)	10,625,000 (Rs 106.25 lakhs)	5,991,969 (Rs 59.91 lakhs)	28,934,444 (Rs 289.34 lakhs)	50,251,413 (Rs 502.51 lakhs)

Total Donations received by National and Regional parties from Punjab and Chandigarh, FY 2010-11 to 2014-15



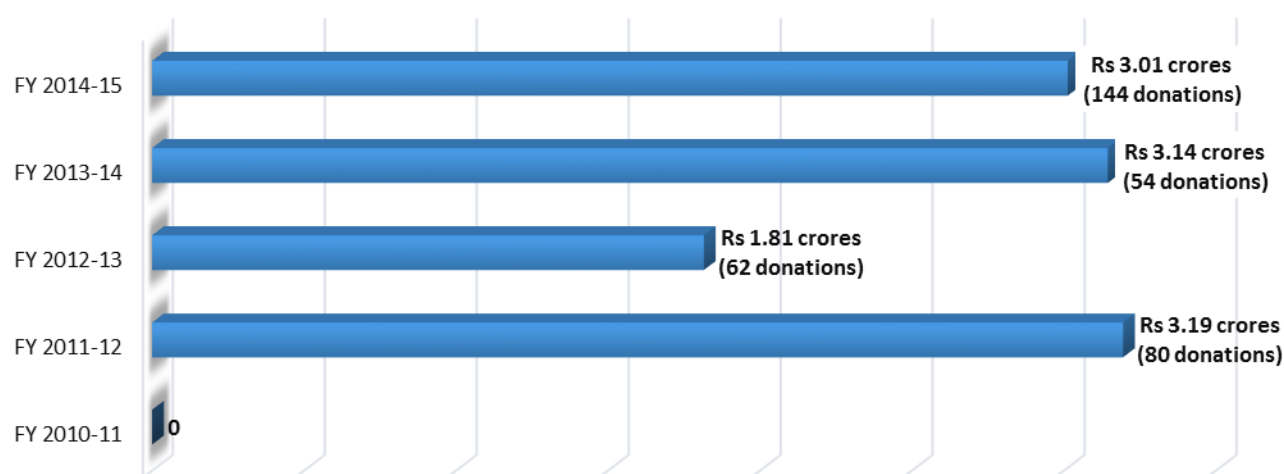
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Total number and amount of Donations received by SAD from all over India, FY 2010-11 to FY 2014-15

- Donations from all over India to SAD also includes donations from Punjab and Chandigarh.
- SAD has received a total of 340 donations from which it has got Rs 11.16 crores between FY 2010-11 and 2014-15
- SAD has received the highest amount of donations, Rs 3.19 crores in FY 2011-12 while it has not received any donation in FY 2010-11.
- Refer Annexure 3 for the details of top 10 donors to SAD from all over India between FY 2010-11 and 2014-15.

Total no. and amount of donations received by SAD from all over India, FY 2010-11 to 2014-15			
Party	Financial Year	No. of Donations	Amount of Donations
SAD	FY 2010-11	0	0
	FY 2011-12	80	31,949,000
	FY 2012-13	62	18,155,000
	FY 2013-14	54	31,447,000
	FY 2014-15	144	30,127,000
Grand Total		340	111,678,000 (Rs 11.16 crores)

Donations received by SAD from all over India between FY 2010-11 and 2014-15



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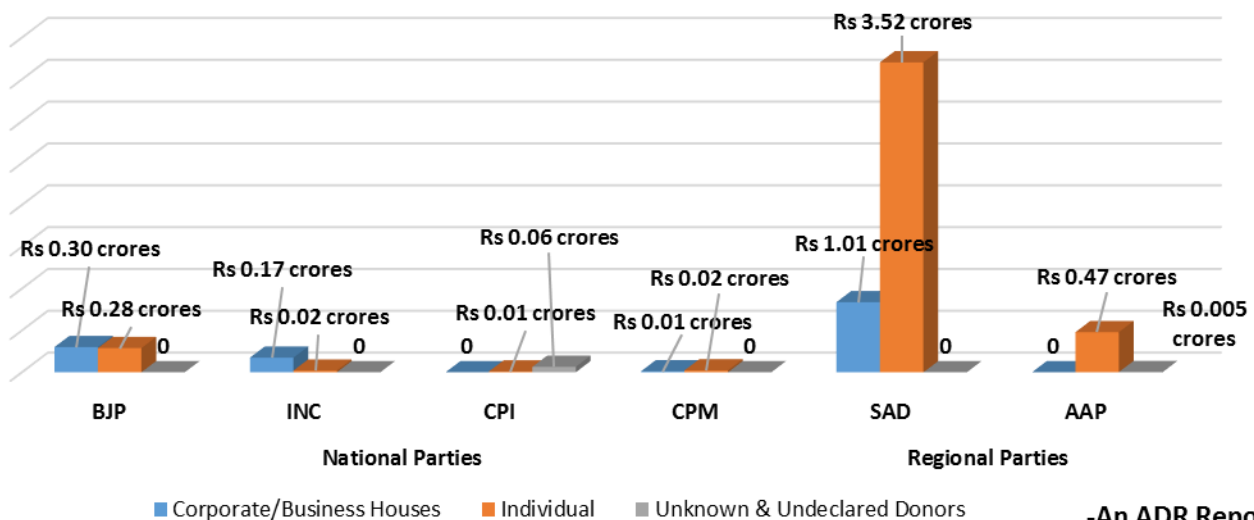
Sector-wise analysis of donations to National and Regional Political Parties from Punjab & Chandigarh (FY 2010-11 to 2014-15)

- **CPI** and **AAP** are the only two parties which have received donations from undeclared donors. **85.79%** or Rs 6.52 lakhs of CPI's total donations received from Punjab and Chandigarh are from undeclared donors.
- **AAP** and **CPI** are the only parties, whose donations from Punjab and Chandigarh are **not from Corporate/Business Houses**. **99.39%** or Rs 48 lakhs of the total donations received by AAP from Punjab and Chandigarh has been received **from individuals**.
- Though **SAD** has received **Rs 3.52 crores** from individuals, it has also received the highest amount of donations amongst all national and regional parties worth **Rs 101.31 lakhs from Corporate/Business Houses**, followed by **BJP** which has received **Rs 30.19 lakhs** or **51.03%** of its total donations from Punjab and Chandigarh, from Corporate.

Political Party	Corporate/Business Houses	Individuals	Undeclared Donors	Grand Total
National Parties who have received donations from Punjab & Chandigarh				
BJP	3,019,000	2,896,000	0	5,915,000
INC	1,750,000	203,325	0	1,953,325
CPI	0	108,000	651,850	759,850
CPM	125,000	225,000	0	350,000
Total	4,894,000	3,432,325	651,850	8,978,175
Regional Parties of Punjab which have received donations from Punjab & Chandigarh				
SAD	10,131,000	35,291,000	0	45,422,000
AAP	0	4,778,413	51,000	4,829,413
Total	10,131,000	40,069,413	51,000	50,251,413

Table: Sector-wise analysis of donations received by National & Regional Political Parties from Punjab & Chandigarh

Sector-wise analysis of donations received by National and Regional parties from Punjab and Chandigarh, FY 2010-11 to 2014-15

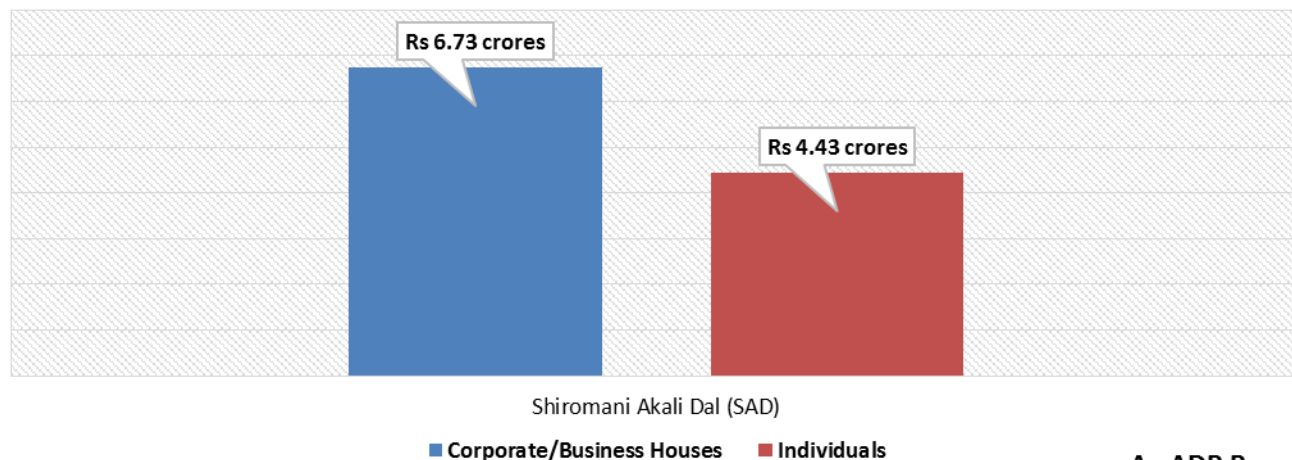


Sector-wise analysis of donations to SAD from all over India, FY 2010-11 to FY 2014-15

- SAD has not received any donations in FY 2010-11. It has also not received any donations from any undeclared donors between FY 2011-12 to 2014-15.
- SAD has received an overall amount of **Rs 6.73 crores** from Corporate/Business Houses and **Rs 4.43 crores** from Individuals. Out of the total **Rs 11.16 crores** it has received only **40.67%** or **Rs 4.54** from Punjab and Chandigarh.
- Except for FY 2014-15, SAD has received **higher donations from Corporate/Business Houses** for all 3 FYs, 2011-12 to 2013-14.

Sector wise analysis of donations received SAD from all over India, FY 2010-11 and 2014-15					
Party	Financial Year	Corporate/Business Houses	Individuals	Unknown & Undeclared Donors	Grand Total
SAD	FY 2010-11	0	0	0	0
	FY 2011-12	23,717,000	8,232,000	0	31,949,000
	FY 2012-13	11,550,000	6,605,000	0	18,155,000
	FY 2013-14	27,000,000	4,447,000	0	31,447,000
	FY 2014-15	5,082,000	25,045,000	0	30,127,000
Total		67,349,000	44,329,000	0	111,678,000

Sector-wise analysis of donations received by SAD from all over India between FY 2010-11 and 2014-15



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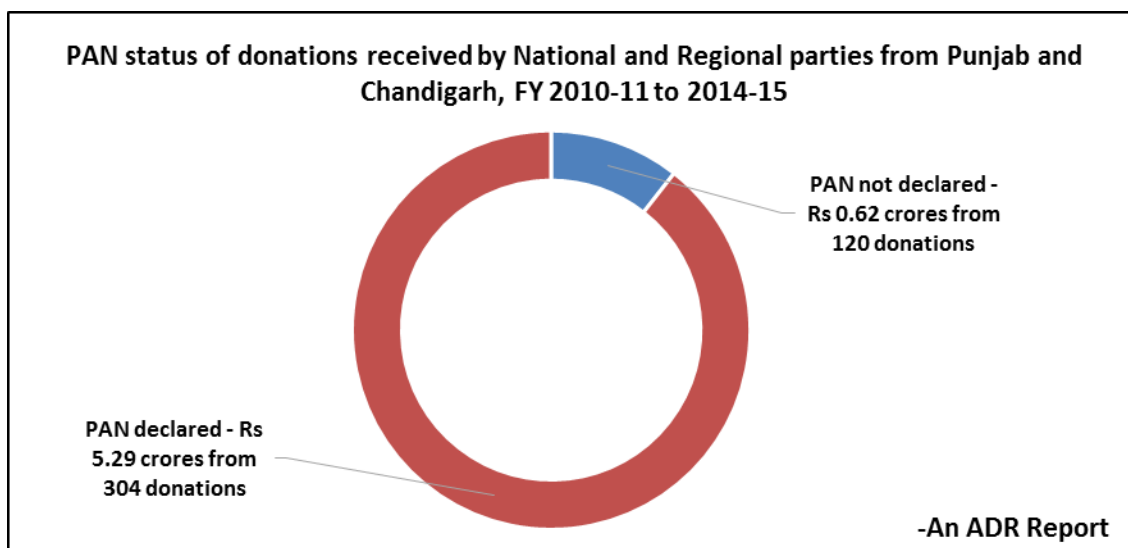
Chart: Sector-wise analysis of donations received by SAD from all over India between FY 2010-11 and 2014-15

Declaration of PAN details in donations received from Punjab & Chandigarh by National and Regional Parties

(FY 2010-11 to 2014-15)

- **29.19%** of the total donations or **Rs 26.21 lakhs** received from Punjab and Chandigarh by national parties through **26 donations** do not have **PAN details**.
- Amongst the national parties, **none of the donations** received by **CPI** from Punjab and Chandigarh during FY 2010-11 to 2014-15 **have PAN details**. **27.07%** or **Rs 16 lakhs** of the total donations received by **BJP** from Punjab and Chandigarh also do not have PAN details.
- **50.38%** or **Rs 24.33 lakhs** of the total donations received by **AAP** from Punjab and Chandigarh during FY 2010-11 to 2014-15 **do not have PAN details**, while for SAD, it is only the case with **2.68%** or **Rs 12.17 lakhs** of the total donations.

Political Party	PAN not declared		PAN declared	
	Amount of donations (in Rs.)	Number of donations	Amount of donations (in Rs.)	Number of donations
Donations received by National parties from Punjab and Chandigarh				
BJP	1,601,000	10	4,314,000	45
INC	110,325	3	1,843,000	7
CPI	759,850	10	0	0
CPM	150,000	3	200,000	2
Total	2,621,175 (Rs 26.21 lakhs)	26	6,357,000 (Rs 63.57 lakhs)	54
Donations received by Regional Parties from Punjab and Chandigarh				
SAD	1,217,000	7	44,205,000	230
AAP	2,433,299	87	2,396,114	20
Total	3,650,299 (Rs 36.5 lakhs)	94	46,601,114 (Rs 466.01 lakhs)	250

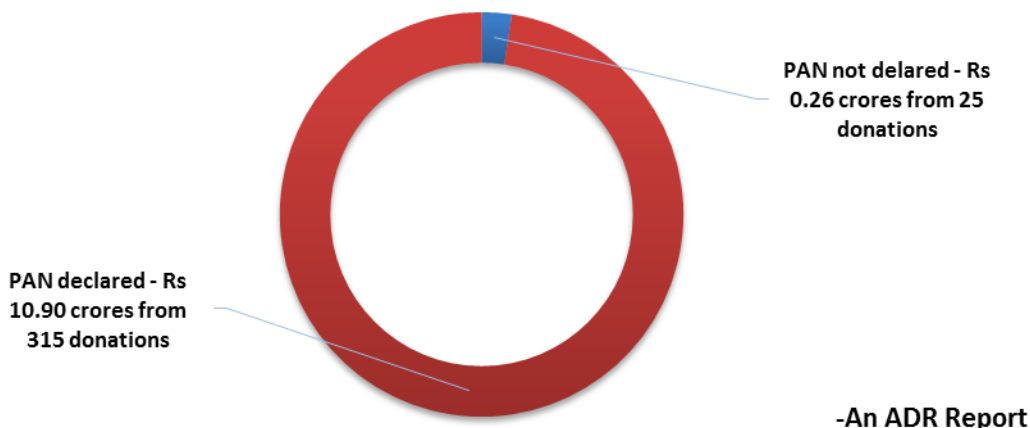


Declaration of PAN details in donations received by SAD from all over India, FY 2010-11 to FY 2014-15

- Donations worth **Rs 26.78 lakhs** received by **SAD** through **25 donations** from all over India do not have PAN details. This forms **only 2.40%** of its total donations received from all over India, between FY 2010-11 to 2014-15.
- Donations of **Rs 10.90 crores** received by SAD through **315 donations** from all over India have PAN details.

Total no. and amount of donations received by SAD from all over India, FY 2010-11 to 2014-15 (in Rs.)					
Party	Financial Year	PAN not declared		PAN declared	
		Amount	Number of donations	Amount	Number of donations
SAD	FY 2010-11	0	0	0	0
	FY 2011-12	1,561,000	20	30,388,000	60
	FY 2012-13	42,000	1	18,113,000	61
	FY 2013-14	42,000	1	31,405,000	53
	FY 2014-15	1,033,000	3	29,094,000	141
Grand Total		2,678,000 (Rs 26.78 lakhs)	25	109,000,000 (Rs 1090 lakhs)	315

PAN status of donations received by SAD from all over India, FY 2010-11 to 2014-15



Recommendations of ADR

- The ECI had **issued guidelines** to the political parties in order to **promote transparency** in the parties' functioning and to aid the Commission **to conduct free and fair elections**. Those parties playing a decisive role at the national political arena should **lead by example** in **promoting and practicing** the desired quality of transparency and accountability in its functioning.
- The Supreme Court gave a judgment on September 13, 2013 declaring that no part of a candidate's affidavit should be left blank. Similarly, **no part of the Form 24A submitted by political parties providing details of donations above Rs 20,000 should be 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 **80% of the source of funds to be unknown**, but at present it is so in India.
- Those parties not following the ICAI guidelines for auditing of reports should be scrutinized by the IT department.
- **The National and 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.

Disclaimer

Source for the data used in the report are the Contribution Statements submitted by the political parties to the Election Commission of India. These can be accessed from http://eci.nic.in/eci_main1/PolPar/ContributionReports.aspx and their IT Returns which can be accessed from myneta.info/party.

While all effort has been made to ensure that the information is in keeping with what is mentioned in the statements submitted by the political parties, in case of discrepancy between information in this report and that given in their statements, the information reported by the political parties should be treated as correct. Association for Democratic Reforms, National Election Watch and their volunteers are not responsible or liable for any damage arising directly or indirectly from the publication of this report.

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Annexure – 1

Top 10 Donors to National parties from Punjab & Chandigarh

Bharatiya Janata Party (BJP)

S.No.	Name	Complete Address of the Contributing Person/Company	PAN (Yes/No)	Total Contribution (Rs)	Amount of Contribution (in Rs.)	Mode of Contribution (Cheque /Demand Draft /Cash)	Financial Year
1	Bharat Insecticides Ltd	C/o Narinder Mittal Jalandhar	No	500,000	500,000	789468	2014-15
2	Focal Point Phase VIII	Industrial Ludhiana	Yes	500,000	500,000	291399	2011-12
3	Avtar Singh	Shri Sukhmani Dental College & Hospital	Yes	300,000	300,000	785503	2014-15
4	Desh Bhagat Dental	Muktsar	No	300,000	300,000	295081	2014-15
5	Gian Sagar Dental College	Banoor	Yes	300,000	300,000	817056	2014-15
6	National Dental College	Dera Bassi	Yes	300,000	300,000	893269	2014-15

S.No.	Name	Complete Address of the Contributing Person/Company	PAN (Yes/No)	Total Contribution (Rs)	Amount of Contribution (in Rs.)	Mode of Contribution (Cheque /Demand Draft /Cash)	Financial Year
7	Avon Cycles Limited	Ludhiana	Yes	275,000	175,000	750545	2011-12
		G.T. Road, Ludhiana	No		100,000	110221, STATE BANK OF INDIA	2010-11
8	Avon Ispat & Power Limited	Ludhiana	Yes	175,000	175,000	64916	2011-12
9	Ralson India Limited	Ludhiana	Yes	175,000	175,000	248072	2011-12
10	Manjit Singh, S/o Kripal Singh	Ferozpur	No	150,000	150,000	Not Given	2014-15

Indian National Congress (INC)

S.No.	Name	Complete Address of the Contributing Person/Company	PAN (Yes/No)	Amount of Contribution (in Rs.)	Mode of Contribution (Cheque /Demand Draft /Cash)	Financial Year
1	Amritsar Swadeshi Textile Corp. Ltd	Amritsar, Punjab	Yes	1,000,000	Cheque No- 864417, HDFC Bank Amritsar	2011-12
2	Eastman Industries Limited	C-87, Focal Point, Phase-V Ludhiana-141010	Yes	250,000	Cheque No- 824946, ICICI Bank Ludhiana	2011-12
3	Avon Cycles Ltd	G.T. Road Ludhiana-141003	Yes	250,000	Cheque No- 750572/date 18-01-2012, Punjab National Bank Ludhiana	2011-12
4	Avon Ispat & Power Ltd.	G.T. Road Dhandari Kalan Ludhianna-141003	Yes	250,000	Cheque NO- 064914/DATE 18-01-2012, Punjab & Sindh Bank Ludhiana	2011-12
5	Ajay Singh Yadav	Finance Minister Govt. Of Haryana, Chandigarh, Haryana	No	43,000	Cash	2010-11
6	Lalit Joshi	House No-52, Sec-24A, Chandigarh	No	39,600	Cash	2010-11
7	Ajit Inder Singh Mofar	VPO Motar, Distt Mansa	Yes	31,000	Cheque No- 475566/date 16-06-2011, State bank of India Chandigarh	2011-12

S.No.	Name	Complete Address of the Contributing Person/Company	PAN (Yes/No)	Amount of Contribution (in Rs.)	Mode of Contribution (Cheque /Demand Draft /Cash)	Financial Year
8	Joginder Pal Jain	3, Vedant Nagar Moga- 142001	Yes	31,000	Cheque No-143732/date-17-06-2011, State Bank of India Chandigarh	2011-12
9	Jasbir Singh Khangura	C/O Majestic Hotel Limited Bhai Bala chowk Ferozepur Road Ludhiana	Yes	31,000	Cheque No-043846/date 01-06-2011, Industries Bank Limited Ludhiana	2011-12
10	Vinod Kumar Sharma	House no-229, Sector-9, Chandigarh (Haryana)	No	27,725	Ch. Mno-731644HDFC Bank Lajpat Nagar New Delhi	2010-11

Communist Party of India (CPI)

S.No.	Name	Complete Address of the Contributing Person/Company	PAN (Yes/No)	Total Contributions (Rs)	Amount of Contribution (in Rs.)	Mode of Contribution (Cheque /Demand Draft /Cash)	Financial Year
1	Punjab State Council (Unknown donor)	Communist Party Of India, Punjab State Council Ajoy Bhavan, 345 Sector-21-A Chandigarh-160023	No	507,370	87,370	Demand Draft	2010-11
		Communist Party of India Punjab State Party, Ajoy Bhavan, 345 Sector- 21A Chandigarh- 169023	No		50,000	Demand Draft	2011-12
		Communist Party of India Punjab State Party, Ajoy Bhavan, 345 Sector- 21A Chandigarh- 169023	No		50,000	Demand Draft	2011-12
		Communist Party of India Punjab State Party, Ajoy Bhavan, 345 Sector- 21A Chandigarh- 169023	No		90,000	Demand Draft	2011-12
		Punjab State Council, Ajoy Bhavan, 345 Sector- 21A, Chandigarh- 160023	No		100,000	Cheque, Party Fund Our State Unit	2013-14
		Punjab State Council, CPI, Ajoy Bhavan,345 Sector- 21A, Chandigarh-160023	No		110,000	D/D, Membership	2013-14
		Punjab State Council, CPI, Ajoy Bhavan,345 Sector- 21A, Chandigarh-160023	No		20,000	Cash, Membership	2013-14

S.No.	Name	Complete Address of the Contributing Person/Company	PAN (Yes/No)	Total Contributions (Rs)	Amount of Contribution (in Rs.)	Mode of Contribution (Cheque /Demand Draft /Cash)	Financial Year
2	Secretary Punjab State Council, (Unknown donor)	Secretary Punjab State Council, CPI, Ajoy Bhavan 345 Sector-21A, Chandigarh-160023	No	144,480	100,000	D/D, Membership Fee	2014-15
		Secretary Punjab State Council, CPI, Ajoy Bhavan 345 Sector-21A, Chandigarh-160023	No		44,480	Cheque, Membership Fee	2014-15
3	Com Bant Singh Brar	Secretary Punjab State Council Communist Party Of India Ajoy Bhavan 345 Sec-21A, Chandigarh-160023	No	108,000	108,000	D/D	2012-13

Communist Party of India – Marxist (CPM)

S.No	Name	Complete Address of the Contributing Person/Company	PAN (Yes/No)	Amount of Contribution (in Rs.)	Mode of Contribution (Cheque /Demand Draft /Cash)	Financial Year
1	Guruchetan Singh	Village Bundala, Jalandhar	Yes	100,000	Ch. No-351477/Dated-02-09-2010	2010-11
2	Sukhdev Singh	Village, Bundala	No	100,000	Ch. No-748342/Dated-19-12-2010	2010-11
3	ANE Industries Pct. Ltd.	Chandigarh Road Nawanshar	Yes	100,000	Cash	2011-12
4	Wahid Sanhar Sugar Ltd,	Village, PO Phagwara	No	25,000	Ch. No-180068/Dated-17-12-2010	2010-11
5	Amarjit Singh	Sector II, House No-214, Chandigarh	No	25,000	Not Given	2010-11

Annexure – 2

Top 10 donations received by Regional Parties of Punjab from Punjab and Chandigarh

Shiromani Akali Dal (SAD)

S.No.	Name	Complete Address of the Contributing Person/Company	PAN (Yes/No)	Total Contributions (Rs)	Amount of Contribution (in Rs.)	Mode of Contribution (Cheque /Demand Draft /Cash)	Financial Year
1	Sigma Freudenberg Nok Pvt Ltd (BASMA)	Tehsil & Dist S.A.S. Nagar (Mohali) Punjab	Yes	2,500,000	2,500,000	RTGS On 09.04.2014, Canara Bank Through UTR No. CNRBH14099610763, Receipt No. 41000	2014-15
2	Mr. Charanjeet Singh Dhaliwal	2nd Floor Surya Complex, Opp. Gopal Sweets, Leela Bhawan Patiala-147001	Yes	2,500,000	2,500,000	Ch. No 699540/HDFC Bank Booth No-72 Leela Bhawan Market Patiala Punjab - 147001	2012-13
3	S. Harvinder Pal Singh	Village Desu Majra NH-21, Kharar Dist Mohali Punjab	Yes	2,500,000	2,500,000	Ch.no. 610191, RTGS, Allahabad Bank	2011-12
4	M/S Janta Land Prometers Ltd.	SCO No 39-42 Sector-82 Dist Mohali Punjab-140306	Yes	1,500,000	1,500,000	Ch. No 172350 /Oriental Bank Of Commerce SCO No-525 Sectors-70 Mohali Punjab 1600062	2012-13
5	M/S Barnala Building & Property Consultants	SCO No-1 Patiala Road Zirakpur Dist Mohil Punjab	Yes	1,500,000	500,000	Ch. No 0861288 , State Bank Of Patiala Phasa 10 Dist Hohali Punjab	2012-13
		SCO No-1 Patiala Road Zirakpur Dist Mohil Punjab	Yes		500,000	Ch. No 0861289 , State Bank Of Patiala Phasa 10 Dist Hohali Punjab	2012-13
		SCO No-1 Patiala Road Zirakpur Dist Mohil Punjab	Yes		500,000	Ch. No 0861286 State Bank Of Patiala Phasa 10 Dist Hohali Punjab	2012-13
6	Deep Malhotra S/O. Om Prakash Malhotra	Old Cantt, Road Faridkot Punjab (India)	Yes	1,117,000	1,000,000	Ch.No. 057295, Axis Bank Ltd, Faridkot Br. Punjab India	2013-14
		Old Cantt, Road Faridkot Punjab (India)	Yes		42,000	Inter Bank Transfer/State Bank of India, Haryana Civil Secretariat Sec-1, Chandigarh	2013-14

S.No.	Name	Complete Address of the Contributing Person/Company	PAN (Yes/No)	Total Contributions (Rs)	Amount of Contribution (in Rs.)	Mode of Contribution (Cheque /Demand Draft /Cash)	Financial Year
		Old Cantt, Road Faridkot, Punjab	Yes		42,000	Inter Bank Transfer State Bank Of India Haryana Civil Secretariat, Sector - 1, Chandigarh	2012-13
		Old Cantt. Road Faridkot	Yes		33,000	Ch.No. 665244, Dt. 17.04.2014, Ch.No. 665246, Dt. 27.05.2014, Ch.No. 665248, Dt. 20.06.2014, Ch.No. 665250, Dt. 18.07.2014, ch.No. 704626, Dt. 22.08.2014, Ch.No. 704629, Dt. 22.09.2014, Ch.No. 704631, Dt. 15.10.2014, Ch.No. 704634, Dt. 19.11.2014, Ch.No. 704636, Dt. 15.12.2014, ch.No. 704639, Dt. 12.01.2015, Ch.No. 704641, Dt. 12.02.2015, Ch.No. 704644, Dt. 18.03.2015, State Bank of India, Haryana Civil Secretariate Sec-1, Chandigarh, Receipt No.42044, 42099, 42153, 42209, 42316, 42374, 42786, 43054, 43698, 43993, 44132, 44279	2014-15
7	Raj Krishna Khanna c/o M/s Amritsar Swadeshi Textile Corp Pvt Ltd	Ram Tirath Road Amritsar 143001 Punjab	Yes	1,000,000	1,000,000	Ch.no. 864410, dt. 24.01.12, HDFC Bank Ltd Mall Road Amritsar 143001	2011-12
8	Kanhiya Dhaliwal Developers	SCF-6-7, Green City Colony Green Palace Road Bathinda Punjab-151001	Yes	1,000,000	500,000	Ch.No. 675670, Dt. 19.03.2014, State Bank of Patiala Mall Road Bhatinda Punjab-151001, Receipt No. 40599	2014-15

S.No.	Name	Complete Address of the Contributing Person/Company	PAN (Yes/No)	Total Contributions (Rs)	Amount of Contribution (in Rs.)	Mode of Contribution (Cheque /Demand Draft /Cash)	Financial Year
		SCF-6-7, Green City Colony Green Palace Road Bathinda Punjab-151001	Yes		500,000	Ch.No. 899986, Dt. 22.04.2014, State Bank of Patiala Mall Road Bhatinda Punjab 151001, Receipt No. 41499	2014-15
9	Avon Cycles Ltd	G.T. Road Ludhiana Punjab 141003	Yes	750,000	250,000	Ch.no. 750573, dt. 18.01.12, Punjab National Bank Millar Ganj Ludhiana Punjab 141003	2011-12
		G.T. Road , Ludhiana, Punjab-141003	Yes		500,000	Ch.No. 577454, Dt. 17.04.2014, PNB Millarganj Ludhiana Punjab-141003, Receipt No. 40899	2014-15
10	Avon Ispat & Power Ltd	G.T. Road Dhandhri Kalan Ludhiana Punjab 141003	Yes	750,000	250,000	Ch.no. 060611, dt. 23.01.12, Punjab & Sind Bank I.B.D. Gill Road Miller Ganj Ludhiana Punjab 141003	2011-12
		G.T. Road Dhandari Kalan Ludhiana Punjab- 141063	Yes		500,000	Ch.No. 346959, Dt. 17.04.2014, Punjab & Sind Bank, IBD, Gill Road Millerganj Ludhiana Punjab-141003, Receipt No. 40800	2014-15

Aam Aadmi Party (AAP)

S.No.	Donor Name	Complete address of the contributing person/company	PAN (Yes/No)	Total Contribution	Amount of Contributions (Rs)	Mode of Contribution	Financial Year
1	Naresh Chander Kapoor	H.No.111 Sector 18A, Chandigarh	Yes	1,400,000	800,000	Bank Transfer	FY-2013-14
		H. N.111, Sector 18 A, Chandigarh	Yes		200,000	Internal, ICICI Bank, Chandigarh	FY-2014-15
		H. N.111, Sector 18 A, Chandigarh	Yes		100,000	Bill Desk	FY-2014-15
		H. N.111, Sector 18 A, Chandigarh	Yes		100,000	Bill Desk	FY-2014-15
		H. N.111, Sector 18 A, Chandigarh	Yes		100,000	Bill Desk	FY-2014-15
		H. N.111, Sector 18 A, Chandigarh	Yes		100,000	Bill Desk	FY-2014-15

S.No.	Donor Name	Complete address of the contributing person/company	PAN (Yes/No)	Total Contribution	Amount of Contributions (Rs)	Mode of Contribution	Financial Year
2	Naresh Malhotra	SCO 1-2, Sector 22C, Chandigarh 160022	Yes	500,000	500,000	Internal, Syndicate Bank, Chandigarh	FY-2014-15
3	Swaraj Grover	First Floor, 37 Mig, Madanlal Dheengra Society, Panj Peer, Amritsar, Punjab 143001	No	350,100	100,000	CC Avenue	FY-2014-15
		First Floor, 37 Mig, Madanlal Dheengra Society, Panj Peer, Amritsar, Punjab 143001	No		100,000	CC Avenue	FY-2014-15
		First Floor, 37 Mig, Madanlal Dheengra Society, Panj Peer, Amritsar, Punjab 143001	No		80,000	CC Avenue	FY-2014-15
		First Floor, 37 Mig, Madanlal Dheengra Society, Panj Peer, Amritsar, Punjab 143001	No		20,000	CC Avenue	FY-2014-15
		First Floor, 37 Mig, Madanlal Dheengra Society, Panj Peer, Amritsar, Punjab 143001	No		20,000	Bill Desk	FY-2014-15
		First Floor, 37 Mig, Madanlal Dheengra Society, Panj Peer, Amritsar, Punjab 143001	No		20,000	Bill Desk	FY-2014-15
		First Floor, 37 Mig, Madanlal Dheengra Society, Panj Peer, Amritsar, Punjab 143001	No		100	CC Avenue	FY-2014-15
		First Floor, 37 Mig, Madanlal Dheengra Society, Panj Peer, Amritsar, Punjab 143001	No		10,000	Bill Desk	FY-2014-15
4	Sh. Harbans Singh Virk	46/406, Adarsh Nagar, Satnampura, Phagwara (Punjab)	No	125,000	125,000	Cheque, HDFC, HDFC Bank Branch, G.T. Road, Phagwara (A/C No. 13311000022092), Haryana	FY-2014-15

S.No.	Donor Name	Complete address of the contributing person/company	PAN (Yes/No)	Total Contribution	Amount of Contributions (Rs)	Mode of Contribution	Financial Year
5	Ramandeep Singh	42 Ggs Nagar, Jalandhar, Punjab	Yes	121,100	55,100	Bank Transfer	FY-2013-14
		42 Ggs Nagar, Jalandhar 144003	Yes		18,000	Bill Desk	FY-2014-15
		42 Ggs Nagar, Jalandhar 144003	Yes		18,000	Bill Desk	FY-2014-15
		42 Ggs Nagar, Jalandhar 144003	Yes		15,000	Bill Desk	FY-2014-15
		42 Ggs Nagar, Jalandhar 144003	Yes		15,000	Bill Desk	FY-2014-15
6	Amit Malhotra	Malhotra Building Sco 1-2 Sector 22C Chandigarh	No	101,101	101,101	Cheque, Syndicate Bank	FY-2014-15
7	Baljeet Kaur	Village Boparal Khurd P.O. Nathowal The-Rajkot Dist Ludhiana Punjab-142032	Yes	100,000	100,000	Cheque, State Bank of Patiala	FY-2014-15
8	Dharam Vira Gandhi	25B, Sukh Enclave, New Officers Colony, Patiala	Yes	100,000	100,000	Cash	FY-2014-15
9	Kuldeep Singh	Zora Basti Patran	No	100,000	100,000	Cheque, State Bank of Patiala	FY-2014-15
10	Romesh Kumar Sharma	228-Hargobind Nagar Phagwara Punjab	No	100,000	100,000	NEFT, Allahabad Bank	FY-2014-15

Annexure – 3

Top 10 donors to SAD from all over India

Shiromani Akali Dal (SAD)

S.No	Name	Complete Address of the Contributing Person/Company	PAN (Y/N)	Total Contribution	Amount of Contribution (in Rs.)	Mode of Contribution (Cheque /Demand Draft /Cash)	FY
1	Satya Electoral Trust	Bharti Crescent 1 Nelson Mandela Road Vasant Kunj Phase II, New Delhi 110070	Yes	30,000,000	10,000,000	Ch.no. 127153, dt. 12.01.12, HDFC Bank Ltd G-3/4, Suryakiran Building 19, Kasturba Gandhi Marg New Delhi 110001	2011-12
		G-15, Hans Bhawan, 1 Bahadurshah Zafar Marg New Delhi-110002 India	Yes		10,000,000	Ch.No. 000103, HDFC Bank Ltd, G-3-4-, Suryakiran Building, 19 Kasturba Gandhi	2013-14

S.N o	Name	Complete Address of the Contributing Person/Company	PAN (Y/N)	Total Contribution	Amount of Contribution (in Rs.)	Mode of Contribution (Cheque /Demand Draft /Cash)	FY
						Marg New Delhi- 110001	
		G-15, Hans Bhawan, 1 Bahadurshah Zafar Marg New Delhi-110002 India	Yes		10,000,000	Ch.No. 000116, HDFC Bank Ltd, G- 3-4-, Suryakiran Building 19 Kasturba Gandhi Marg New Delhi- 110001	2013-14
2	Trig Detectives Pvt Ltd	Trig House 97, J.P. Road Near Navrang Cinema Andheri (West) Mumbai 400058 India	Yes	10,000,000	5,000,000	Ch.No. 060402, J&K Bank Corporate Br. B- 205, Ansal Plaza Khelgaon Marg New Delhi-110049	2013-14
		Trig House, 97 Road Near Navrang Cinema, Andheri(West) Mumbai- 400058	Yes		5,000,000	Ch. No 060401 J&K Bank Corporate Branch B-205, Ansal Plaza Khelgaon Marg New Delhi- 110049	2012-13
3	HBN Allied & Dairies Ltd, HBN Group of Companies	B-53, B-I Block Community Center Janak Puri New Delhi 110059	Yes	5,000,000	3,000,000	Ch.no. 718619, dt. 02.01.12, Axis Bank Vikas Puri New Delhi 18	2011-12
		B-53, B-I Block Community Center Janak Puri New Delhi 110058	Yes		2,000,000	Ch.no. 718625, dt. 02.01.12, Axis Bank Vikas Puri New Delhi 18	2011-12
4	Charanjeet Singh Dhaliwal	2nd Floor Surya Complex,Opp. Gopal Sweets, Leela Bhawan Patiala-147001	Yes	2,500,000	2,500,000	Ch. No 699540/HDFC Bank Booth No-72 Leela Bhavan Market Patiala Punjab - 147001	2012-13
5	S. Harvinder Pal Singh	Village Desu Majra NH-21, Kharar Dist Mohali Punjab	Yes	2,500,000	2,500,000	Ch.no. 610191, RTGS, Allahabad Bank	2011-12
6	Sigma Freudenberg Nok Pvt Ltd (BASMA)	Tehsil & Dist S.A.S. Nagar (Mohali) Punjab	Yes	2,500,000	2,500,000	RTGS On 09.04.2014, Canara Bank Through UTR No. CNRBH140996107 63, Receipt No. 41000	2014-15
7	Kalyan Jewellers India Pvt Ltd	Ward No. 27, Round North Thrisur Kerala India	Yes	1,500,000	1,500,000	Ch.No. 767018, State Bank of India, SME Br. Thrissur	2013-14

S.N o	Name	Complete Address of the Contributing Person/Company	PAN (Y/N)	Total Contribution	Amount of Contribution (in Rs.)	Mode of Contribution (Cheque /Demand Draft /Cash)	FY
						C/o, Maheshwari Building MG Road Thrissur Kerala - 680001	
8	M/S Barnala Building & Property Consultants	SCO No-1 Patiala Road Zirakpur Dist Mohil Punjab	Yes	1,500,000	500,000	Ch. No 0861288 , State Bank Of Patiala Phasa 10 Dist Hohali Punjab	2012-13
		SCO No-1 Patiala Road Zirakpur Dist Mohil Punjab	Yes		500,000	Ch. No 0861289 , State Bank Of Patiala Phasa 10 Dist Hohali Punjab	2012-13
		SCO No-1 Patiala Road Zirakpur Dist Mohil Punjab	Yes		500,000	Ch. No 0861286 State Bank Of Patiala Phasa 10 Dist Hohali Punjab	2012-13
9	M/S Janta Land Promoters Ltd.	SCO No 39-42 Sector-82 Dist Mohali Punjab- 140306	Yes	1,500,000	1,500,000	Ch. No 172350 /Oriental Bank Of Commerce SCO No- 525 Sectors-70 Mohali Punjab 1600062	2012-13
10	Right Guard Rubber Pvt Ltd	R-561, New Rajinder Nagar Shankar Road New Delhi 110060	Yes	1,500,000	1,500,000	100000, dt. 25.01.12, RTGS, C- 18299	2011-12