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ANALYSIS OF INCOME & EXPENDITURE OF REGIONAL POLITICAL PARTIES FOR FY 2020-21

(as on 27 May, 2022)

A Report by
Association for Democratic Reforms

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Analysis of Income & Expenditure of Regional Political Parties for FY 2020-21

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 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 **31 out of 54 Regional Parties** during FY 2020-21, as declared by the parties in their IT Returns submitted to the ECI.

The Regional Parties include AAP, AGP, AIADMK, AIFB, AIMIM, AINRC, BJD, CPI(ML) (L), DMDK, DMK, GFP, JDS, JDU, JKPDP, JMM, KC-M, MGP, MNS, NDPP, NPF, PDA, PMK, RLD, SAD, SDF, SHS, SKM, TDP, TRS, YSR-C and ZNP.

Status of submission of audited reports by the Regional Parties, FY 2020-21

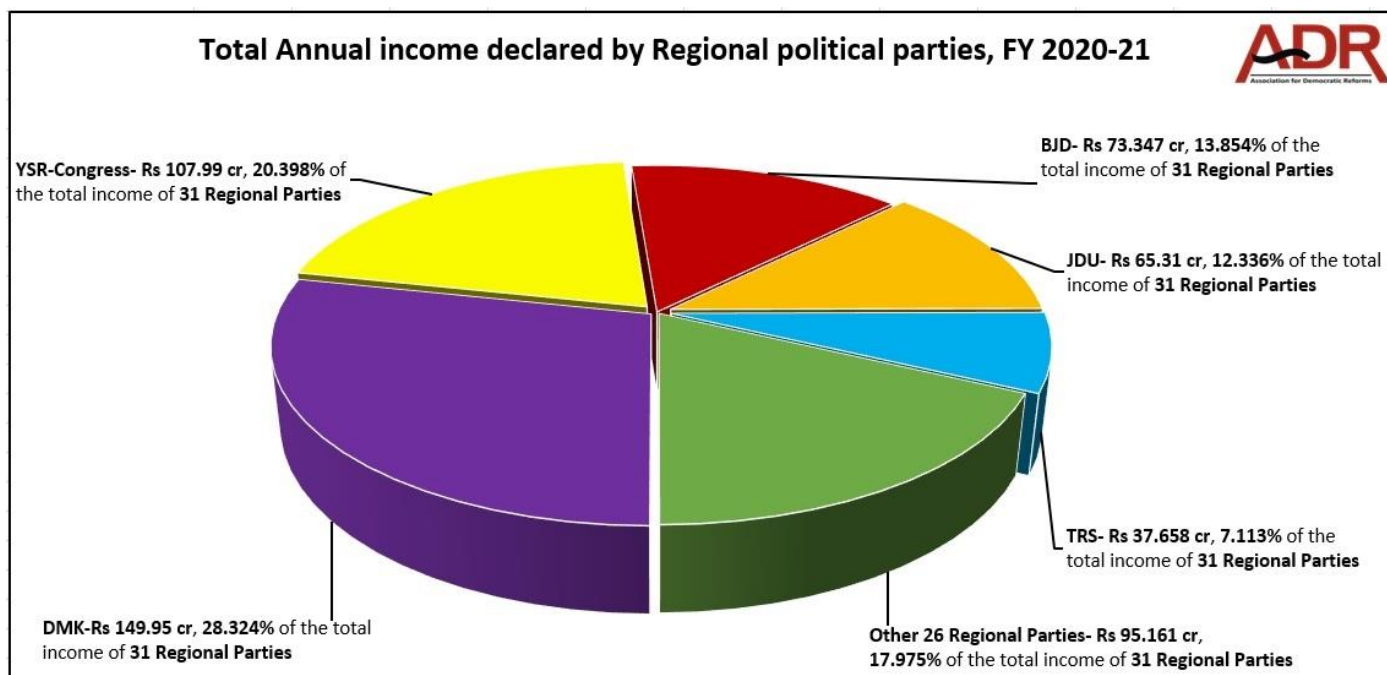
- The due date for submission of annual audited accounts for the parties was **31st October,'21**.
- 5** parties had submitted their audit reports on time, while **26** parties delayed their submission by several days, ranging from **1 day to 144 days**.
- Audit Reports of the remaining **23** Regional Parties for **FY 2020-21** are unavailable on the website of the ECI at the time of preparation of this report. These include some major political parties like **AJSU, RJD, SP, BPF, JKNC, and AIUDF** etc.
- Hence, this report analyses the income and expenditure of **31 Regional Political Parties**, whose audit reports are available on the ECI website, for **FY 2020-21**.

Regional Parties: Due date for submission: 31 Oct,'21					
S.No.	Political Party	Party Code	Status of submission	Date of submission	No. of days by which delayed
1	Naga Peoples Front	NPF	Submitted on time	28 July 2021	0 Day
2	People's Democratic Alliance	PDA	Submitted on time	9 September 2021	0 Day
3	Rashtriya Lok Dal	RLD	Submitted on time	30 September 2021	0 Day
4	Aam Aadmi Party	AAP	Submitted on time	14 October, 2021	0 Day
5	Pattali Makkal Katchi	PMK	Submitted on time	25 October, 2021	0 Day
6	All India Forward Bloc	AIFB	Submitted with delay	02 November, 2021	1 Day
7	Maharashtra Navnirman Sena	MNS	Submitted with delay	23 November 2021	22 Days
8	Shiromani Akali Dal	SAD	Submitted with delay	30 November 2021	29 Days
9	Sikkim Krantikari Morcha	SKM	Submitted with delay	10 December 2021	39 Days
10	Kerala Congress (M)	KC-M	Submitted with delay	16 December 2021	45 Days
11	All India Anna Dravida Munnetra Kazhagam	AIADMK	Submitted with delay	22 December, 2021	51 Days
12	Jammu and Kashmir Peoples Democratic Party	JKPDP	Submitted with delay	27 December 2021	56 Days
13	Jharkhand Mukti Morcha	JMM	Submitted with delay	31 December 2021	60 Days
14	Dravida Munnetra Kazhagam	DMK	Submitted with delay	3 January 2022	63 Days
15	Communist Party of India (Marxist-Leninist) (Liberation)	CPI(ML) (L)	Submitted with delay	11 January 2022	71 Days
16	Nationalist Democratic Progressive Party	NDPP	Submitted with delay	11 January 2022	71 Days
17	Telangana Rashtra Samithi	TRS	Submitted with delay	11 January 2022	71 Days

Regional Parties: Due date for submission: 31 Oct,'21					
S.No.	Political Party	Party Code	Status of submission	Date of submission	No. of days by which delayed
18	Biju Janata Dal	BJD	Submitted with delay	14 January 2022	74 Days
19	Telugu Desam Party	TDP	Submitted with delay	14 January 2022	74 Days
20	Zoram Nationalist Party	ZNP	Submitted with delay	25 January 2022	85 Days
21	Asom Gana Parishad	AGP	Submitted with delay	11 February, 2022	102 Days
22	All India N.R. Congress	AINRC	Submitted with delay	12 February, 2022	103 Days
23	All India Majlis-E-Ittehadul Muslimeen	AIMIM	Submitted with delay	14 February, 2022	105 Days
24	Desiya Murpokku Dravida Kazhagam	DMDK	Submitted with delay	15 February, 2022	106 Days
25	Janata Dal (Secular)	JDS	Submitted with delay	15 February, 2022	106 Days
26	Maharashtrawadi Gomantak	MGP	Submitted with delay	17 February, 2022	108 Days
27	Shiv Sena	SHS	Submitted with delay	17 February, 2022	108 Days
28	Sikkim Democratic Front	SDF	Submitted with delay	18 February, 2022	109 Days
29	Goa Forward Party	GFP	Submitted with delay	28 February, 2022	119 Days
30	Yuva Jana Sramika Rythu Congress Party	YSR-Congress	Submitted with delay	14 March 2022	133 Days
31	Janata Dal (United)	JDU	Submitted with delay	25 March, 2022	144 Days
32	AJSU Party	AJSU Party	-	-	208 Days
33	All India United Democratic Front	AIUDF	-	-	208 Days
34	Bodoland Peoples Front	BPF	-	-	208 Days
35	Hill State People's Democratic Party	HSPDP	-	-	208 Days
36	Indian National Lok Dal	INLD	-	-	208 Days
37	Indian Union Muslim League	IUML	-	-	208 Days
38	Indigenous People's Front of Tripura	IPFT	-	-	208 Days
39	Jammu & Kashmir National Conference	JKNC	-	-	208 Days
40	Jammu & Kashmir National Panthers Party	JKNPP	-	-	208 Days
41	Jannayak Janta Party	JJP	-	-	208 Days
42	Janta Congress Chhattisgarh (J)	JCC(J)	-	-	208 Days
43	Lok Jan Shakti Party	LJSP	-	-	208 Days
44	Mizo National Front	MNF	-	-	208 Days
45	Mizoram People's Conference	MPC	-	-	208 Days
46	People's Democratic Front	PDF	-	-	208 Days
47	People's Party of Arunachal	PPA	-	-	208 Days
48	Rashtriya Janata Dal	RJD	-	-	208 Days
49	Rashtriya Lok Samta Party	RLSP	-	-	208 Days
50	Rashtriya Loktantrik Party	RLP	-	-	208 Days
51	Revolutionary Socialist Party	RSP	-	-	208 Days
52	Samajwadi Party	SP	-	-	208 Days
53	United Democratic Party	UDP	-	-	208 Days
54	United People's Party, Liberal	UPP,L	-	-	208 Days

Total income declared by Regional Political Parties, FY 2020-21

- The total income of the **31** Regional Parties for the FY 2020-21 was **Rs 529.416 cr.**
- DMK** reported having the highest income of **Rs 149.95 cr**, which forms **28.324%** of the total income of all the parties analysed, followed by **YSR-Congress** with an income of **Rs 107.99 cr** or **20.398%** and **BJD** whose income was **Rs 73.347 cr** or **13.854%** of the total income of the 31 Regional parties analysed in this report.
- The **total income of top 5 parties** amounted to **Rs 434.255 cr**, which comprised **82.03%** of the total income of the political parties analysed, collectively.



Comparison of Income of Regional Parties, FY 2019-20 and FY 2020-21

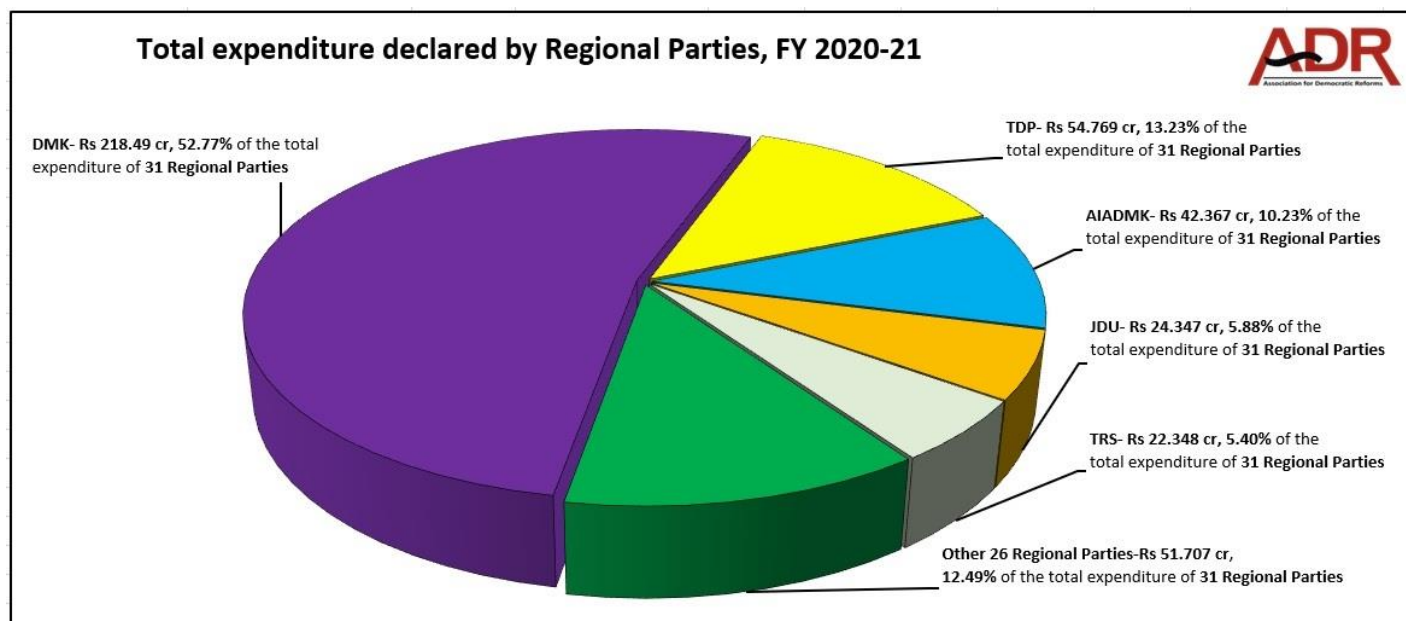
- Out of a total of **29 parties** from 31 political parties whose data is available for both the years, **10 parties** have shown an **increase in their income** from FY 2019-20 to FY 2020-21 while **19 parties** have shown a **decline in their income** during this period.
- Total income of the 29 parties decreased from **Rs 800.264 cr** in FY 2019-20 to **Rs 520.492 cr** in FY 2020-21, a total decrease of **34.96%** or **Rs 279.775 cr**.
- DMK** reported the highest increase in its income of **Rs 85.046 cr** followed by **JDU** and **YSR-Congress** which declared a total increase of **Rs 41.956 cr** and **Rs 15.251 cr** respectively, between FY 2019-20 and FY 2020-21.

Unspent Income of Regional Parties, FY 2020-21

- There are **17** Regional parties who declared a part of their **income as remaining unspent** for the FY 2020-21 while **14** political parties **spent more than the income collected** during the year.
- YSR-Congress** has more than **99.25%** of its total income remaining unspent while **BJD** and **AIMIM** have **90.44%** and **88.02%**, respectively, of their income remaining unspent for FY 2020-21.
- DMK, AIADMK, TDP, JDS, CPI(ML)(L), PMK, SKM, JMM, RLD, AGP, ZNP, NPF, SDF and JKPDP** are the 14 Regional parties that declared spending more than their income. **TDP** has declared spending highest amount of **Rs 51.517 cr** or **1584.16%** more than its income.

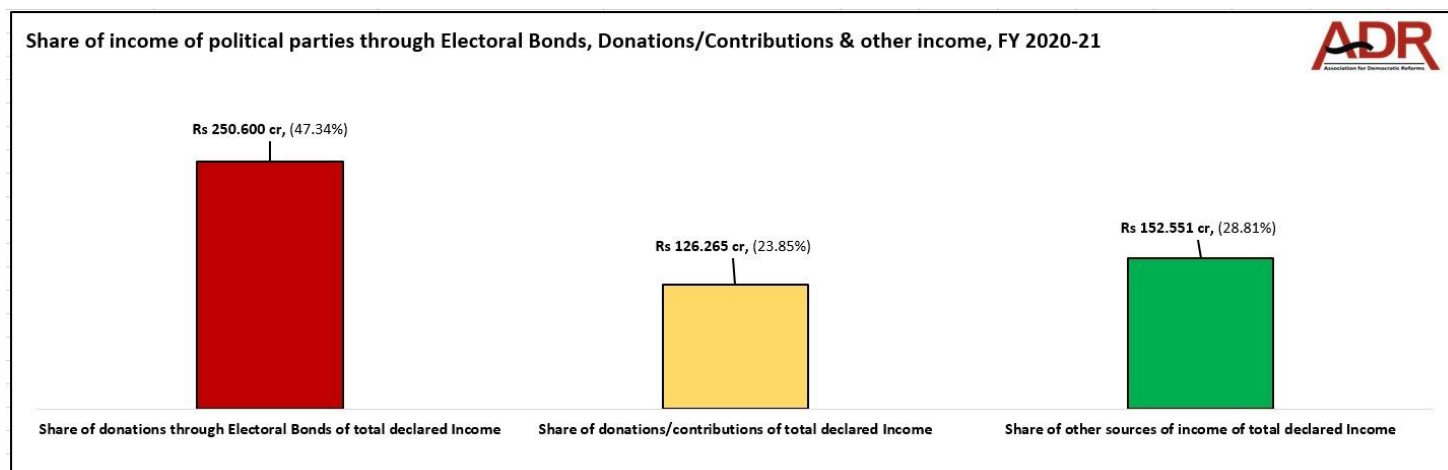
Total expenditure incurred by Regional Parties, FY 2020-21

- The total declared expenditure of the 31 Regional parties for the FY 2020-21 was **Rs 414.028 cr.**
- Total expenditure incurred by the **top 5 parties** is **Rs 362.321 cr** or **87.51%** of the total expenditure as reported by the 31 political parties.
- Top 5 parties** that have incurred **highest expenditure** are **DMK** which had spent **Rs 218.49 cr** or **52.77%**, followed by **TDP** which spent **Rs 54.769 cr** or **13.23%**, **AIADMK** which spent **Rs 42.367 cr** or **10.23%**, **JDU** which spent **Rs 24.347 cr** or **5.88%** and **TRS** which spent **Rs 22.348 cr** or **5.40%** of the total expenditure.



All sources of Income declared by Regional Political parties, FY 2020-21

- 31 Regional Parties** collected **Rs 376.865 cr** or **71.19%** of their total income from **voluntary contributions** (includes Donations & Contributions and Electoral Bonds) for FY 2020-21.
- Under voluntary contributions, political parties collected **47.34%** or **Rs 250.60 cr** of their income from **Donations through Electoral Bonds** while other Donations & Contributions amounted to **Rs 126.265 cr** or **23.85%** for FY 2020-21.
- Only 5 of the 31 Regional Parties that were analysed declared **donations through Electoral Bonds** amounting to **Rs 250.60 cr**.
- 15.99%** or **Rs 84.64 cr** of the total income was generated through **Interest Income** by the 31 Regional Parties during FY 2020-21.



Observations of ADR

- **Audit reports** of 26 parties were available on the ECI website after a **delay of 1 day to 144 days** from the last date of submission.
- The income tax returns/audit reports of **23 Regional Parties** are not available on the ECI website at the time of preparation of this report even after **208 days since the due date for submission**.
- Given the **anonymity provided to donors** by the scheme, it is seen that **Electoral Bonds** have emerged as the most **popular mode of donations** to Regional Political parties for FY 2020-21. **More than 47.34%** of the total income (Rs 250.60 cr) of the 31 Regional political parties analysed for FY 2020-21 is received from **Donations through Electoral Bonds**.
- The most common and popular items of expenditure for regional parties for FY 2020-21 are **election expenses/general propaganda and administrative/general expenses**.
- **Janata Dal Secular (JDS)** has declared membership fees and other fees under the Grants/donations/Contributions for the FY 2020-21.
- **For the FY 2019-20, more than 62% of the total income of seven National Parties came from Donations through Electoral Bonds (Rs 2993.826 cr)**, wherein identity of the donor is not disclosed to the public. Of the Regional parties that have submitted their audit reports, **14 Regional Parties** (TRS, TDP, YSR-C, BJD, DMK, SHS, AAP, JDU, SP, JDS, SAD, AIADMK, RJD & JMM) have **declared receiving donations through Electoral Bonds worth Rs 447.498 cr**, which is **50.97%**.
- As per the data shared by SBI in response to ADR's RTI application, Electoral Bonds worth **Rs 324.36 cr were redeemed by parties in FY 2020-21**. **5 Regional Parties** (YSR-Congress- Rs 96.25 cr, **DMK**- Rs 80.00 cr, **BJD**- Rs 67.00 cr, **AAP**- Rs 5.95 cr and **JDU**- Rs 1.40 cr) have **declared receiving donations through Electoral Bonds worth Rs 250.60 cr**
- During FY 2020-21, out of the 31 Regional Parties, only **JDS** declared receiving a total income of **Rs 4.6855 cr from Sale of Coupons**.
- Among the national parties, the **audit report of BJP** for the **FY 2020-21 is unavailable** on the ECI website at the time of preparation of this report.

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 2019-20, please refer [here](#) and for details of Income and Expenditure declared of the Regional Political Parties, FY 2019-20 [here](#).

Detailed Report

Status of submission of Annual Audit reports by the Regional Parties, FY 2020-21

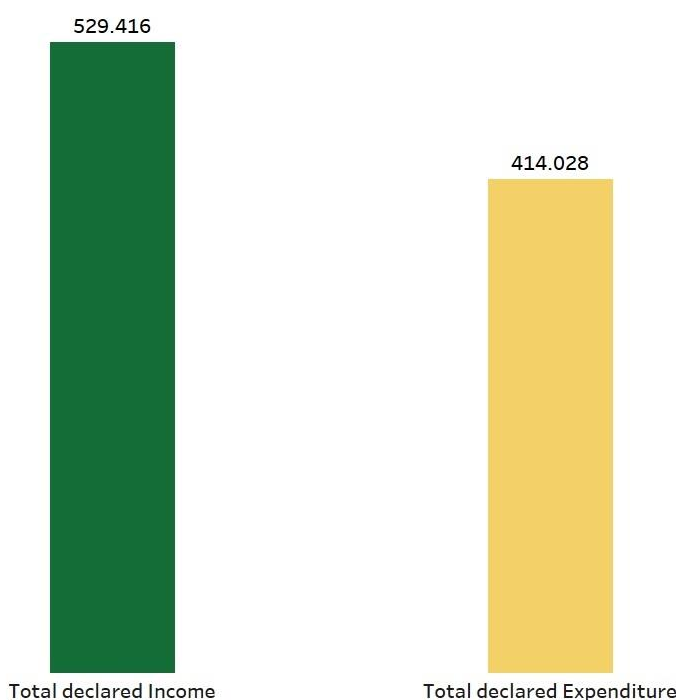
- The due date for submission of annual audited accounts for the parties was **31st October, '21**.
- **5 (NPF, PDA, RLD, AAP and PMK) of the 31 Regional Parties** had **submitted their audit reports on time**, while 26 parties delayed their submission by several days, ranging from **1 day to 144 days**.
- **208 days since the due date for submission**, audit reports of the remaining **23 Regional Parties for FY 2020-21** 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 **AJSU, RJD, SP, BPF, JKNC, and AIUDF** etc.

Total Income and Expenditure of Regional Parties, FY 2020-21

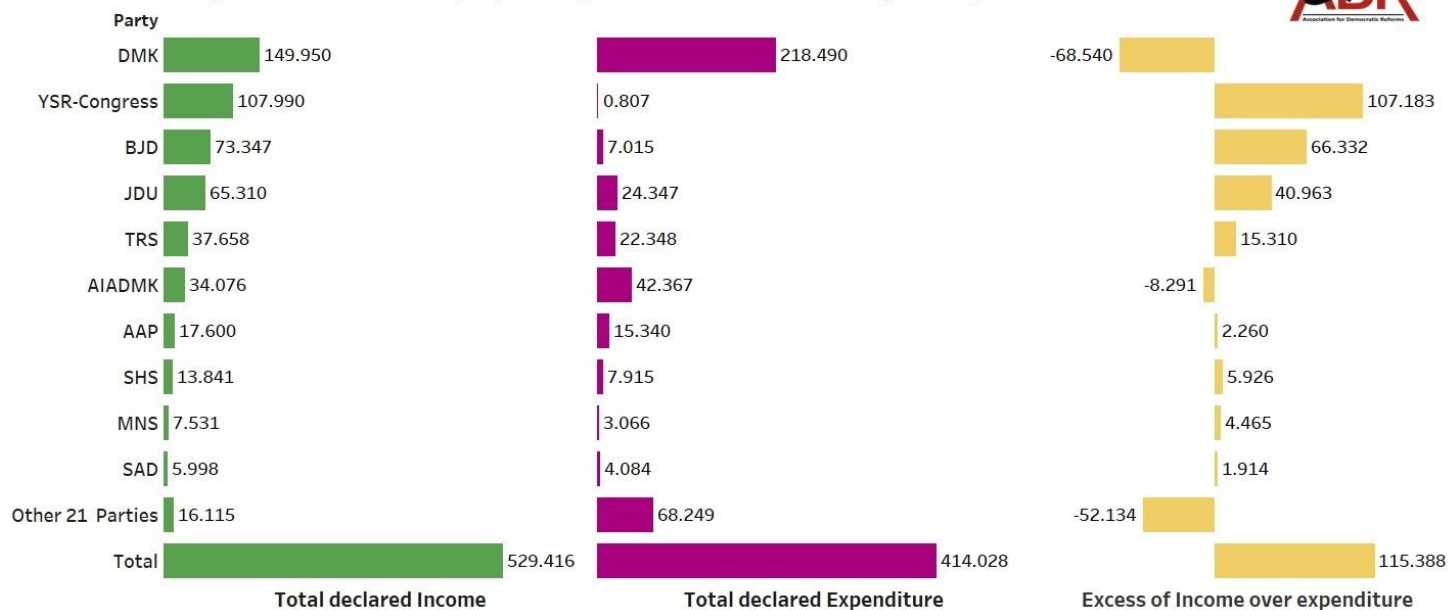
- During FY 2020-21, the **total income** declared by **31 Regional Political Parties** was **Rs 529.416 cr** while the total expenditure incurred by these parties amounts to **Rs 414.028 cr**, resulting in **21.80 %** of the income **remaining unspent**.

- The top 5 parties with highest total declared income include DMK, YSR-Congress, BJD, JDU & TRS. **DMK** has the highest income of **Rs 149.95 cr** or **28.324%** amongst all the 31 Regional parties whose audit reports are available on the ECI website.
- In terms of the total declared expenditure, **DMK** spent the highest amount of **Rs 218.49 cr** followed by **TDP** and **AIADMK**, which spent **Rs 54.769 cr** and **Rs 42.367 cr** respectively.
- **14** out of 31 **political parties**, which have submitted their audit reports, have **incurred expenditure more than their total income**. Out of these, **JKPDP, SDF, TDP, NPF**, and **JDS** have **spent more than 100% of their total income** during FY 2020-21.
- During FY 2020-21, the **top five political parties with excess of income over expenditure** include **YSR-Congress, BJD, JDU, TRS** and **SHS**. **YSR-Congress** has the **highest 'excess of income over expenditure'** of **Rs 107.183 cr**, followed by **BJD** with **Rs 66.332 cr** and **JDU** with **Rs 40.963 cr**.

Total Income and Expenditure declared by Regional Parties, FY 2020-21 (in Rs Cr)



Total Income & Expenditure declared by top 10 Regional Parties, FY 2020-21 (in Rs Cr)



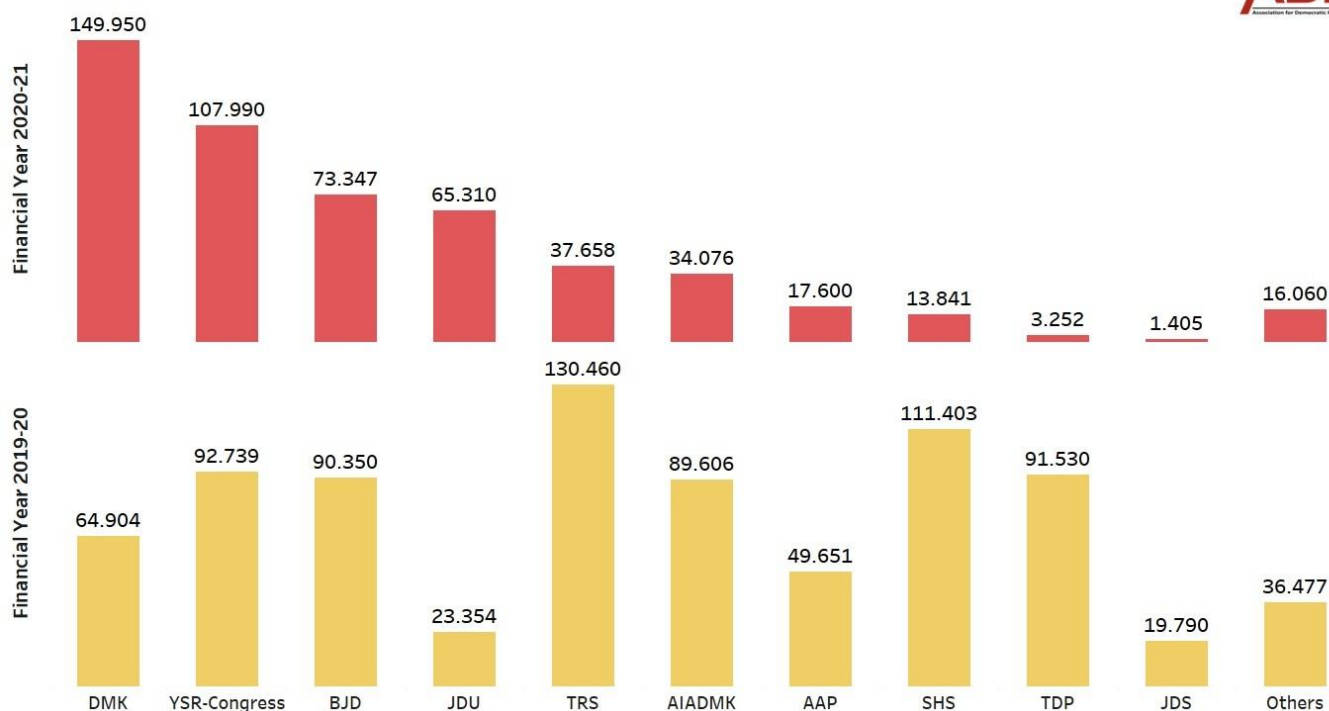
S.No	Party	Total income and expenditure declared by Regional Political Parties, FY 2020-21 (in Rs cr)			
		Total declared Income (A)	Total declared Expenditure (B)	Excess of income over expenditure (A-B=C)	Share of income remaining unspent (C/A*100)
1	DMK	149.95	218.49	-68.54	-45.71%
2	YSR-Congress	107.99	0.807	107.183	99.25%
3	BJD	73.347	7.015	66.332	90.44%
4	JDU	65.31	24.347	40.963	62.72%
5	TRS	37.658	22.348	15.31	40.66%
6	AIADMK	34.076	42.367	-8.291	-24.33%
7	AAP	17.60	15.34	2.26	12.84%
8	SHS	13.841	7.915	5.926	42.81%
9	MNS	7.531	3.066	4.465	59.29%
10	SAD	5.998	4.084	1.914	31.91%
11	TDP	3.252	54.769	-51.517	-1584.16%
12	DMDK	2.86	0.93	1.93	67.48%
13	AIMIM	1.62	0.194	1.426	88.02%
14	JDS	1.405	3.217	-1.812	-128.97%
15	CPI(ML) (L)	1.393	1.426	-0.033	-2.37%
16	PMK	1.162	1.316	-0.154	-13.25%
17	SKM	1.033	1.341	-0.308	-29.82%
18	JMM	0.906	1.228	-0.322	-35.54%
19	RLD	0.713	1.257	-0.544	-76.30%
20	KC-M	0.6462	0.5808	0.0654	10.12%
21	GFP	0.29	0.17	0.12	41.38%
22	NDPP	0.2292	0.2275	0.0017	0.74%
23	AIFB	0.133	0.101	0.032	24.06%
24	AGP	0.1216	0.1569	-0.0353	-29.03%
25	ZNP	0.1199	0.1402	-0.0203	-16.93%
26	AINRC	0.062	0.061	0.0010	1.61%

S.No	Party	Total income and expenditure declared by Regional Political Parties, FY 2020-21 (in Rs 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)
27	PDA	0.05547	0.05538	0.00009	0.16%
28	NPF	0.0385	0.1424	-0.1039	-269.87%
29	SDF	0.036	0.807	-0.771	-2141.67%
30	MGP	0.0357	0.029	0.0067	18.77%
31	JKPDP	0.0033	0.0995	-0.0962	-2915.15%
Total		Rs 529.416 cr	Rs 414.028 cr	Rs 115.388 cr	21.80%

Comparison of Income of Regional Parties, FY 2019-20 and FY 2020-21

- Total income of the 29 out of 31 parties, whose audit reports are available for both FY 2019-20 and 2020-21, decreased from **Rs 800.264 cr** in FY 2019-20 to **Rs 520.492 cr** in FY 2020-21, a total **decrease of 34.96%** or **Rs 279.775 cr**.
- 10 parties** have shown an **increase in their income** from FY 2019-20 to FY 2020-21 while **21 parties** have shown a **decline in their income** during this period.
- Comparing the income of top 5 parties for FY 2020-21 with the previous financial year, **DMK** declared the highest increase in its income of **Rs 85.046 cr** or **131%**, followed by **JDU** and **YSR-Congress** which declared a total increase of **Rs 41.956 cr** or **180%** and **Rs 15.251 cr** or **16%** respectively.
- SHS** declared the maximum **decrease in income** between FY 2019-20 and 2020-21 by **Rs 97.562 cr** followed by **TRS** (**Rs 92.802 cr**) and **TDP** (**Rs 88.278 cr**).

Comparison of Income of Regional Political Parties, FY 2019-20 and 2020-21 (in Rs Cr)



Party	Comparison of Income of Political Parties, FY 2019-20 and FY 2020-21		
	Financial Year 2019-20 (in Rs cr) (A)	Financial Year 2020-21 (in Rs cr) (B)	Increase/ decrease in total income (B-A=C)
DMK	64.904	149.95	Rs 85.046 cr (131%)

Party	Comparison of Income of Political Parties, FY 2019-20 and FY 2020-21		
	Financial Year 2019-20 (in Rs cr) (A)	Financial Year 2020-21 (in Rs cr) (B)	Increase/ decrease in total income (B-A=C)
YSR-Congress	92.739	107.99	Rs 15.251 cr (16%)
BJD	90.35	73.347	Rs -17.003 cr (-19%)
JDU	23.354	65.31	Rs 41.956 cr (180%)
TRS	130.46	37.658	Rs -92.802 cr (-71%)
AIADMK	89.606	34.076	Rs -55.53 cr (-62%)
AAP	49.651	17.60	Rs -32.051 cr (-65%)
SHS	111.403	13.841	Rs -97.562 cr (-88%)
SAD	16.47	5.998	Rs -10.472 cr (-64%)
TDP	91.53	3.252	Rs -88.278 cr (-96%)
DMDK	1.504	2.86	Rs 1.356 cr (90%)
AIMIM	1.683	1.62	Rs -0.063 cr (-4%)
JDS	19.79	1.405	Rs -18.385 cr (-93%)
PMK	0.556	1.162	Rs 0.606 cr (109%)
SKM	1.667	1.033	Rs -0.634 cr (-38%)
JMM	8.33	0.906	Rs -7.424 cr (-89%)
RLD	3.377	0.713	Rs -2.664 cr (-79%)
KC-M	0.13	0.6462	Rs 0.5162 cr (397%)
GFP	0.3304	0.29	Rs -0.0404 cr (-12%)
NDPP	1.125	0.2292	Rs -0.8958 cr (-80%)
AIFB	0.13	0.133	Rs 0.003 cr (2%)
AGP	0.17	0.1216	Rs -0.0484 cr (-28%)
ZNP	0.1184	0.1199	Rs 0.0015 cr (1%)
AINRC	0.0504	0.062	Rs 0.0116 cr (23%)
PDA	0.0518	0.05547	Rs 0.00367 cr (7%)
NPF	0.039	0.0385	Rs -0.0005 cr (-1%)
SDF	0.244	0.036	Rs -0.208 cr (-85%)
MGP	0.465	0.0357	Rs -0.4293 cr (-92%)
JKPDP	0.036	0.0033	Rs -0.0327 cr (-91%)
Total	Rs 800.264 cr	Rs 520.492 cr	Rs -279.772 cr (-34.96%)
INLD	0.5578	NA	-
SP	47.276	NA	-
AJSU	3.7	NA	-
RJD	6.003	NA	-
AIUFD	0.568	NA	-
LJP	3.398	NA	-
MNF	0.1697	NA	-
MPC	0.0366	NA	-
IUML	9.02	NA	-
IPFT	0.0555	NA	-
RLP	0.0342	NA	-
JJP	3.4	NA	-
BPF	2.136	NA	-
JKNPP	0.0411	NA	-

Party	Comparison of Income of Political Parties, FY 2019-20 and FY 2020-21		
	Financial Year 2019-20 (in Rs cr) (A)	Financial Year 2020-21 (in Rs cr) (B)	Increase/ decrease in total income (B-A=C)
UDP	0.0063	NA	-
CPI(ML) (L)	NA	1.393	-
MNS	NA	7.531	-
RLSP	NA	NA	-
HSPDP	NA	NA	-
JCC(J)	NA	NA	-
PDF	NA	NA	-
PPA	NA	NA	-
RSP	NA	NA	-
UPP,L	NA	NA	-

Top sources of income of Regional Political Parties, FY 2020-21

- **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 political parties.
- **Voluntary contributions/donations** are the **primary source of income of top five Regional political parties** with highest income declared for FY 2020-21.
- **16 out of 31 Regional political parties** collected more than **70% of their total Income** on **Grants/Donations/Contributions** or **Voluntary Donations/Contributions**.
- Among Regional Parties, **DMK** received **Rs 113.993 cr** of its income from **Grants/Donations/Contributions** while **YSR-Congress** received **Rs 96.253 cr** of its income from **Donations & Contributions**.

Primary sources of income of Regional Parties which declared highest income, FY 2020-21 (In Rs Cr)

Grants/ Donation/ Contributions	DMK	113.993
	BJD	67.002
	JDU	60.378
	MNS	7.212
	PMK	1.162
	JDS	1.117
	KC-M	0.646
	GFP	0.290
	ZNP	0.081
	AINRC	0.062
Donations & Contributions	YSR-Congress	96.253
	AAP	16.680
	NPF	0.039
Fees & Subscriptions	TRS	17.267
	SDF	0.036
Interest Income	AIADMK	16.682
Interest on Fixed Deposit	SHS	12.155
	TDP	3.100
	AIMIM	0.860
Collection by Issuing Coupons/ Sale of Publications	SAD	4.685
Nomination Fees for 2021 Elections	DMDK	1.455
Donations from Various Parties	SKM	0.940
Donation	JMM	0.620
	AGP	0.074
Special Contribution / Collection	CPI(ML) (L)	0.460
Capital Gain & Loss (Net)	RLD	0.373
Voluntary Contribution	NDPP	0.229
Interest	AIFB	0.083
Donations Received	MGP	0.036
Active Members Fee	PDA	0.019
Intt. on Bank Balance	JKPDP	0.003

Regional Party	Total Income	Regional Parties' top 3 sources of Income: Financial Year 2020-21		
		Top 3 Sources of Income	Amount (in Rs cr)	Share of Income
DMK	Rs 149.95 cr	Grants/ Donation/ Contributions	113.993	76.02%
		Fees & Subscription	23.12	15.42%
		Interest on deposits with scheduled banks	12.37	8.25%
		Other Income	0.467	0.31%
YSR-Congress	Rs 107.99 cr	Donations/Contributions	96.253	89.13%
		Other Income	11.737	10.87%
BJD	Rs 73.347 cr	Grant/Donation/Contributions	67.0023	91.35%
		Bank Interest	6.1667	8.408%
		Fees & Subscription	0.177	0.241%
		Other Income	0.001	0.001%
JDU	Rs 65.31 cr	Grants/Donations/Contributions	60.378	92.45%
		Interest from FDRs	3.258	4.99%
		Collection by Electoral Bonds	1.40	2.14%
		Other Income	0.274	0.42%
TRS	Rs 37.658 cr	Fees & Subscriptions	17.267	45.85%
		Deposits with Scheduled & Non-Scheduled Banks	15.737	41.79%
		Voluntary Donations/Contributions	4.18	11.10%
		Other Income	0.474	1.26%
AIADMK	Rs 34.076 cr	Interest Income	16.682	48.955%
		Collection from Issuance of forms & Application Fees	12.853	37.719%
		Membership Fees & Subscription	2.539	7.451%
		Other Income	2.002	5.875%
AAP	Rs 17.60 cr	Donation & Contribution	16.68	94.773%
		Interest Income	0.82	4.659%
		Fees & Subscription	0.10	0.568%
		Other Income	0	0%
SHS	Rs 13.841 cr	Interest on Fixed Deposit with Bank	12.155	87.82%
		Fees & Subscription	0.853	6.16%
		Grant/Donations/Contributions	0.725	5.24%
		Other Income	0.108	0.78%
MNS	Rs 7.531 cr	Grants/Donations/Contributions	7.212	95.76%
		Interest on Fixed Deposits	0.271	3.60%
		Profit on sale of Mutual Funds	0.046	0.61%
		Other Income	0.002	0.03%
SAD	Rs 5.998 cr	Collection by Issuing Coupons/ Sale of Publications	4.685	78.11%
		Grants, Donations, Contributions	1.16	19.34%
		Fees & Subscriptions	0.131	2.18%
		Other Income	0.022	0.37%
TDP	Rs 3.252 cr	Interest on deposits with Banks	3.10	95.33%
		Interest on deposits with Banks (of earmarked funds)	0.078	2.40%
		Voluntary Donations/Contributions	0.032	0.98%
		Other Income	0.042	1.29%
DMDK	Rs 2.86 cr	Nomination Fees for 2021 Elections	1.455	50.874%

Regional Party	Total Income	Regional Parties' top 3 sources of Income: Financial Year 2020-21		
		Top 3 Sources of Income	Amount (in Rs cr)	Share of Income
		Nomination Forms for 2021 Elections	1.364	47.692%
		Membership Fees	0.035	1.224%
		Other Income	0.006	0.21%
AIMIM	Rs 1.62 cr	Interest on F.D.R.s	0.86	53.09%
		Nomination Fee	0.477	29.44%
		Share of Income from Darussalam Board	0.12	7.41%
		Other Income	0.163	10.06%
JDS	Rs 1.405 cr	Grant/ Donation/ Contributions	1.117	79.502%
		Interest from Banks	0.267	19.004%
		Sale of Membership Books and Membership Fees	0.02	1.423%
		Other Income	0.001	0.071%
CPI(ML) (L)	Rs 1.393 cr	Special Contribution / Collection	0.46	33.02%
		Propaganda Fund / Election Fund	0.40	28.72%
		Membership & Levy	0.348	24.98%
		Other Income	0.185	13.28%
PMK	Rs 1.162 cr	Grants/Donations/Contributions	1.162	100.00%
SKM	Rs 1.033 cr	Donations from Various Parties	0.94	91.00%
		CEC Membership Fees	0.052	5.03%
		Membership Fees	0.0408	3.95%
		Other Income	0.0002	0.02%
JMM	Rs 0.906 cr	Donation	0.62	68.43%
		Active Membership Fee	0.253	27.92%
		Candidate Fee	0.017	1.88%
		Other Income	0.016	1.77%
RLD	Rs 0.713 cr	Capital Gain & Loss (Net)	0.373	52.314%
		Interest on FDR	0.185	25.947%
		Voluntary Contribution Received	0.012	1.683%
		Other Income	0.143	20.056%
KC-M	Rs 0.646 cr	Grants/Donations/Contributions	0.646	100%
GFP	Rs 0.29 cr	Grants/Donations/Contributions	0.29	100%
NDPP	Rs 0.2292 cr	Voluntary Contribution	0.2291	99.96%
		Interest on IT Refund	0.0001	0.04%
AIFB	Rs 0.133 cr	Interest	0.083	62.41%
		Fees, Subscription & Leavy	0.048	36.09%
		Grant/Donation/Contribution	0.002	1.50%
		Other Income	0	0%
AGP	Rs 0.1216 cr	Donation	0.0736	60.53%
		House Rent	0.04735	38.94%
		Bank Interest	0.00065	0.53%
		Other Income	0	0%
ZNP	Rs 0.1199 cr	Grants/Donations/Contributions Collection by Issuing	0.08145	67.932%
		Fee & Subscriptions	0.0298	24.854%
		Miscellaneous Receipts	0.00865	7.214%
		Other Income	0	0%

Regional Party	Total Income	Regional Parties' top 3 sources of Income: Financial Year 2020-21		
		Top 3 Sources of Income	Amount (in Rs cr)	Share of Income
AINRC	Rs 0.062 cr	Grant/Donation/Contributions	0.062	100%
PDA	Rs 0.05547 cr	Active Members Fee	0.0189	34.07%
		Members Enrolment Fee	0.0133	23.98%
		Donation from Members	0.0126	22.71%
		Other Income	0.01067	19.24%
NPF	Rs 0.0385 cr	Donations & Contributions	0.0385	100%
SDF	Rs 0.0368 cr	Fees & Subscription & Others	0.0356	96.74%
		Grant/Donations/Contributions	0.0012	3.26%
		Income from Sale of Building	0	0%
		Other Income	0	0%
MGP	Rs 0.0357 cr	Donations Received	0.0357	100%
JKPDP	Rs 0.0033 cr	Intt. on Bank Balance	0.0033	100%
Total Income declared by Regional Parties			Rs 529.416 cr	

Top items of expenditure of Regional Political Parties, FY 2020-21

- The most common items of expenditure, on which parties have incurred highest expenses, are **election expenditure, administrative and general expenses.**
- 5 out of 31 Regional political parties** incurred more than **70% of their total expenditure** on **Election campaign expenditure or election/general propaganda.**
- Amongst the top 3 parties, which have reported spending the highest overall amount, **DMK** spent the maximum, **Rs 213.275 cr** on followed by **AIADMK** which spent **Rs 34.86 cr** on **Election Expenditure** and **AAP** spent the highest, **Rs 10.965 cr** on **Propaganda Expenses.**

Major Items of Expenditure of Regional Parties which incurred highest expenses, FY 2020-21 (In Rs Cr)

Election Expenditure	DMK	213.275
	AIADMK	34.86
	JDU	
	SAD	1.996
	PMK	0.554
	KC-M	0.3838
	AGP	0.147
	MGP	0.009
Administrative and General Expenses	TDP	23.394
	TRS	
	BJD	4.952
	SHS	2.027
	MNS	1.18
	YSR-C	0.605
	ZNP	0.1175
	GFP	0.0935
Propaganda Expenses	AAP	10.9650
Administrative Expenses	JDS	2.2640
Aviation Expenses	JMM	1.0040
Finance Costs, Depreciation and Amortisation Expenses	SDF	0.6630
Administrative & Others Expenses	RLD	0.4280
Publicity and Election Expenses	CPI(ML) (L)	0.3900
Advertisement & Publicity Expenses	DMDK	0.3800
Legal Fees	SKM	0.3230
Depreciation	NPF	0.1030
Other Expenses	NDPP	0.0955
Employee Cost	AIFB	0.0570
Establishment	JKPDP	0.0558
Advertisement Expenditure	AIMIM	0.0389
District Office Maintenance	PDA	0.0276

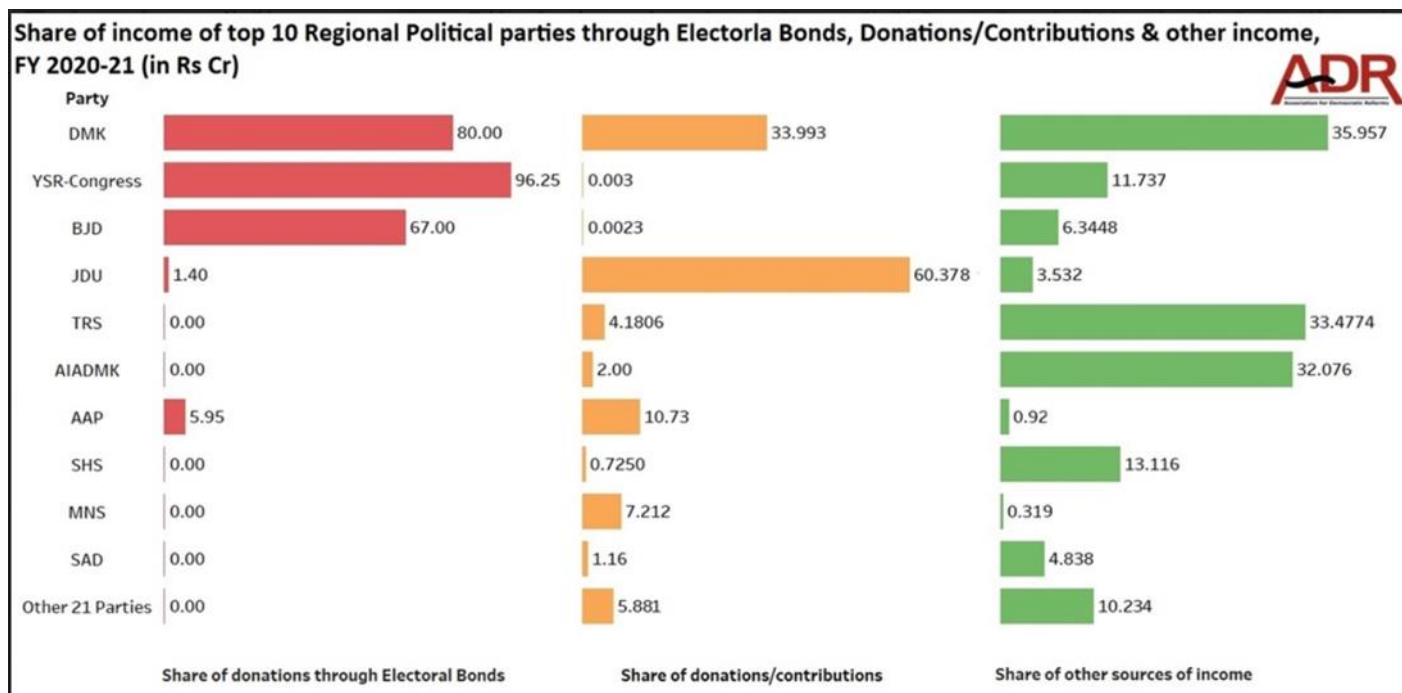
Regional Parties	Total Expenditure	Regional Parties Top 3 Items of Expenditure: Financial Year- 2020-21		
		Top 3 Items of Expenditure	Amount (in Rs cr)	% Of Expenditure
AAP	Rs 15.34 cr	Propaganda Expenses	10.965	71.48%
		Administrative & General Expenses	3.224	21.02%
		Employee Costs	0.83	5.41%
		Other Expenditure	0.321	2.09%
AIADMK	Rs 42.367 cr	Election Expenditure	34.86	82.281%
		Administration and General Expenses	3.37	7.954%
		Family Benevolent Fund Payments and Medical Relief Payments	2.86	6.751%
		Other Expenditure	1.277	3.014%
AIFB	Rs 0.101 cr	Employee Cost	0.057	56.44%
		Other Exp.	0.044	43.56%
AIMIM	Rs 0.194 cr	Advertisement Expenditure	0.0389	20.051%
		Printing & Stationary	0.0236	12.165%
		Salaries	0.0221	11.392%
		Other Expenditure	0.1094	56.392%
AINRC	Rs 0.061 cr	Administrative and General Expenses	0.025	40.98%
		Employee Costs	0.018	29.51%
		Depreciation & Amortisation Expenses	0.0021	3.44%
		Other Expenditure	0.0159	26.07%
AGP	Rs 0.1569 cr	Election Expenses	0.147	93.69%
		Salary	0.0062	3.952%
		Depreciation	0.0028	1.785%
		Other Expenditure	0.0009	0.573%
BJD	Rs 7.015 cr	Administrative and General Expenses	4.952	70.591%
		Election Expenditure	1.037	14.783%
		Depreciation & Amortisation Expenses	0.224	3.193%
		Other Expenditure	0.802	11.433%
CPI(ML) (L)	Rs 1.426 cr	Publicity and Election Expenses	0.39	27.35%
		Cadre Expenses	0.35	24.54%
		Office Expenses	0.135	9.47%
		Other Expenditure	0.551	38.64%
DMDK	Rs 0.93 cr	Advertisement & Publicity Expenses	0.38	40.86%
		Election Expenses	0.154	16.56%
		Vehicle Maintenance	0.15	16.13%
		Other Expenditure	0.246	26.45%
DMK	Rs 218.49 cr	Election Expenditure	213.275	97.61%
		Administrative and General Expenses	3.31	1.51%
		Employee Costs	0.976	0.45%
		Other Expenditure	0.929	0.43%
GFP	Rs 0.17 cr	Administrative and General Expenses	0.0935	55.00%
		Employee Costs	0.0668	39.29%
		Depreciation & Amortisation Expenses	0.0051	3.00%
		Other Expenditure	0.0046	2.71%
JKPDP	Rs 0.0995 cr	Establishment	0.0558	56.08%
		Depreciation	0.0177	17.79%
		Office Rent	0.0172	17.29%
		Other Expenditure	0.0088	8.84%
JDS	Rs 3.217 cr	Administrative Expenses	2.264	70.38%
		Election Expenditure	0.7628	23.71%
		Employee Costs	0.1902	5.91%
		Other Expenditure	0	0.00%
JDU	Rs 24.347 cr	Election Expenditure	22.312	91.642%
		Administrative & General Expenses	1.44	5.914%

Regional Parties	Total Expenditure	Regional Parties Top 3 Items of Expenditure: Financial Year- 2020-21		
		Top 3 Items of Expenditure	Amount (in Rs cr)	% Of Expenditure
		Employee Costs	0.4	1.643%
		Other Expenditure	0.195	0.801%
JMM	Rs 1.228 cr	Aviation Expenses	1.004	81.76%
		Salary & Wages Expenses	0.096	7.82%
		Audit Fee	0.03	2.44%
		Other Expenditure	0.098	7.98%
KC-M	Rs 0.5808 cr	Election Expenditure	0.3838	66.08%
		Administration and General Expenditure	0.1647	28.36%
		Employee Costs	0.0198	3.41%
		Other Expenditure	0.0125	2.15%
MNS	Rs 3.066 cr	Administration & General Expenses	1.18	38.487%
		Election Expenditure	1.117	36.432%
		Employee Costs	0.65	21.200%
		Other Expenditure	0.119	3.881%
MGP	Rs 0.029 cr	Election Expenses	0.009	31.03%
		Advertising Expenses	0.0064	22.07%
		Salary Expenses	0.005	17.24%
		Other Expenditure	0.0086	29.66%
NPF	Rs 0.1424 cr	Depreciation	0.103	72.33%
		Salaries	0.0246	17.28%
		Travelling & Convenyance	0.004	2.81%
		Other Expenditure	0.0108	7.58%
NDPP	Rs 0.2775 cr	Other Expenses	0.0955	41.98%
		Employee Costs	0.072	31.65%
		Administrative Cost	0.06	26.37%
PMK	Rs 1.316 cr	Election Expenditure	0.554	42.10%
		Administrative & General Expenses	0.495	37.61%
		Depreciation & Amortisation Expenses	0.139	10.56%
		Other Expenditure	0.128	9.73%
PDA	Rs 0.05538 cr	District Office Maintenance	0.0276	49.84%
		Office Maintenance Expenditures	0.011	19.86%
		Rent Charge of Party head Office, Ragailong	0.009	16.25%
		Other Expenditure	0.00778	14.05%
RLD	Rs 1.257 cr	Administrative & Others Expenses	0.428	34.05%
		Election Expenditure	0.387	30.79%
		Employee Cost	0.271	21.56%
		Other Expenditure	0.171	13.60%
SAD	Rs 4.084 cr	Election Expenditure	1.996	48.874%
		Administration & General Expenses	1.22	29.872%
		Employee Costs	0.603	14.764%
		Other Expenditure	0.265	6.49%
SHS	Rs 7.915 cr	Administrative and General Expenses	2.027	25.61%
		Employee Costs	0.52	6.57%
		Election Expenditure	0.324	4.09%
		Other Expenditure	5.044	63.73%
SDF	Rs 0.807 cr	Finance Costs, Depreciation and Amortisation Expenses	0.663	82.16%
		Administrative and General Expenses	0.144	17.84%
		Election Expenses	0	0%
		Other Expenditure	0	0%
SKM	Rs 1.341 cr	Legal Fees	0.323	24.09%
		Printing of Publications/Pamphlets/etc	0.296	22.07%
		Donation-PMRF & CMRF	0.21	15.66%

Regional Parties	Total Expenditure	Regional Parties Top 3 Items of Expenditure: Financial Year- 2020-21		
		Top 3 Items of Expenditure	Amount (in Rs cr)	% Of Expenditure
		Other Expenditure	0.512	38.18%
TRS	Rs 22.348 cr	Administrative and General Expenses	17.014	76.132%
		Election Expenditure	4.797	21.465%
		Depreciation and Amortisation Expenses	0.518	2.318%
		Other Expenditure	0.019	0.085%
TDP	Rs 54.769 cr	Administrative and General Expenses	23.394	42.714%
		Election Expenditure	22.087	40.328%
		Depreciation	4.706	8.592%
		Other Expenditure	4.582	8.366%
YSR-C	Rs 0.807 cr	Administrative & General Expenses	0.605	74.97%
		Election Campaign Expenditure	0.117	14.50%
		Depreciation & Amortization Expenses	0.018	2.23%
		Other Expenditure	0.067	8.30%
ZNP	Rs 0.1402 cr	Administrative and General Expenses	0.11746	83.78%
		Employee Costs	0.02204	15.72%
		Depreciation & Ammortisation Expenses	0.0007	0.50%
		Other Expenditure	0	0%
Total Expenditure declared by Regional Parties			Rs 414.028 cr	

Share of income of Regional Parties from Electoral Bonds and other sources, FY 2020-21

- **31 Regional Parties** collected **Rs 376.865 cr** or **71.19%** of their total income from **voluntary contributions** (includes donations via Electoral Bonds and other Donations & Contributions) for FY 2020-21.
- During FY 2020-21, out of the 31 political parties whose annual audit reports are available on the ECI website, **5 political parties** have declared receiving **donations through Electoral Bonds** amounting to a total of **Rs 250.60 cr**.
- **YSR-Congress** received the highest donations worth **Rs 96.25 cr** or **89.13%** of its total income through Electoral Bonds followed by **DMK** declaring Electoral Bonds worth **Rs 80.00 cr** or **53.35%** and **BJD** (**Rs 67.00 cr** or **91.35%**).
- **15.99%** or **Rs 84.60 cr** of the total income was generated through **Interest Income & FDRs** by the political parties for FY 2020-21.



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/files/category/1560-recognized-state-parties/>. ADR does not add or subtract any information, unless the EC changes the data. In particular, no unverified information from any other source is used. The data can be accessed from the websites of the ECI. 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 parties should be treated as correct. Association for Democratic Reforms (ADR), National Election Watch (NEW) and their volunteers are not responsible or liable for any direct, indirect special, or consequential damages, claims, demands, losses of any kind whatsoever, made, claimed, incurred or suffered by any party arising under or relating to the usage of data provided by ADR through this report.

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Annexure – I

Regional Parties' Audit report status as per ECI website: FY 2019 -20 and 2020-21				
S.No.	Political Party	Party Code	Financial Year 2019-20	Financial Year 2020-21
1	Naga Peoples Front	NPF	Submitted	Submitted
2	People's Democratic Alliance	PDA	Submitted	Submitted
3	Rashtriya Lok Dal	RLD	Submitted	Submitted
4	Aam Aadmi Party	AAP	Submitted	Submitted
5	Pattali Makkal Katchi	PMK	Submitted	Submitted
6	All India Forward Bloc	AIFB	Submitted	Submitted
7	Shiromani Akali Dal	SAD	Submitted	Submitted
8	Sikkim Krantikari Morcha	SKM	Submitted	Submitted
9	Kerala Congress (M)	KC-M	Submitted	Submitted
10	All India Anna Dravida Munnetra Kazhagam	AIADMK	Submitted	Submitted
11	Jammu and Kashmir Peoples Democratic Party	JKPDP	Submitted	Submitted
12	Jharkhand Mukti Morcha	JMM	Submitted	Submitted
13	Dravida Munnetra Kazhagam	DMK	Submitted	Submitted
14	Nationalist Democratic Progressive Party	NDPP	Submitted	Submitted
15	Telangana Rashtra Samithi	TRS	Submitted	Submitted
16	Biju Janata Dal	BJD	Submitted	Submitted
17	Telugu Desam Party	TDP	Submitted	Submitted
18	Zoram Nationalist Party	ZNP	Submitted	Submitted
19	Asom Gana Parishad	AGP	Submitted	Submitted
20	All India N.R. Congress	AINRC	Submitted	Submitted
21	All India Majlis-E-Ittehadul Muslimeen	AIMIM	Submitted	Submitted
22	Desiya Murpokku Dravida Kazhagam	DMDK	Submitted	Submitted
23	Janata Dal (Secular)	JDS	Submitted	Submitted
24	Maharashtrawadi Gomantak	MGP	Submitted	Submitted
25	Shiv Sena	SHS	Submitted	Submitted
26	Sikkim Democratic Front	SDF	Submitted	Submitted
27	Goa Forward Party	GFP	Submitted	Submitted
28	Yuva Jana Sramika Rythu Congress Party	YSR-Congress	Submitted	Submitted
29	Janata Dal (United)	JDU	Submitted	Submitted
30	AJSU Party	AJSU Party	Submitted	Not available on the ECI website
31	All India United Democratic Front	AIUDF	Submitted	Not available on the ECI website
32	Bodoland Peoples Front	BPF	Submitted	Not available on the ECI website
33	Indian National Lok Dal	INLD	Submitted	Not available on the ECI website
34	Indian Union Muslim League	IUML	Submitted	Not available on the ECI website
35	Indigenous People's Front of Tripura	IPFT	Submitted	Not available on the ECI website
36	Jammu & Kashmir National Panthers Party	JKNPP	Submitted	Not available on the ECI website
37	Jannayak Janta Party	JJP	Submitted	Not available on the ECI website
38	Lok Jan Shakti Party	LJSP	Submitted	Not available on the ECI website
39	Mizo National Front	MNF	Submitted	Not available on the ECI website
40	Mizoram People's Conference	MPC	Submitted	Not available on the ECI website
41	Rashtriya Janata Dal	RJD	Submitted	Not available on the ECI website
42	Rashtriya Loktantrik Party	RLP	Submitted	Not available on the ECI website

Regional Parties' Audit report status as per ECI website: FY 2019 -20 and 2020-21

S.No.	Political Party	Party Code	Financial Year 2019-20	Financial Year 2020-21
43	United Democratic Party	UDP	Submitted	Not available on the ECI website
44	Samajwadi Party	SP	Submitted	Not available on the ECI website
45	Communist Party of India (Marxist-Leninist) (Liberation)	CPI(ML) (L)	Not available on the ECI website	Submitted
46	Maharashtra Navnirman Sena	MNS	Not available on the ECI website	Submitted
47	Hill State People's Democratic Party	HSPDP	Not available on the ECI website	Not available on the ECI website
48	Jammu & Kashmir National Conference	JKNC	Not available on the ECI website	Not available on the ECI website
49	Janta Congress Chhattisgarh (J)	JCC(J)	Not available on the ECI website	Not available on the ECI website
50	People's Democratic Front	PDF	Not available on the ECI website	Not available on the ECI website
51	People's Party of Arunachal	PPA	Not available on the ECI website	Not available on the ECI website
52	Rashtriya Lok Samta Party	RLSP	Not available on the ECI website	Not available on the ECI website
53	Revolutionary Socialist Party	RSP	Not available on the ECI website	Not available on the ECI website
54	United People's Party, Liberal	UPP,L	Not available on the ECI website	Not available on the ECI website