

# ANALYSIS OF INCOME & EXPENDITURE OF REGIONAL POLITICAL PARTIES FOR FY 2015-16

A Report by  
Association for Democratic Reforms

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## Table of Contents

Analysis of Income & Expenditure of Regional Political Parties for FY 2015-16 .....	3
Introduction .....	3
Submission of audited reports by the Regional Parties .....	3
Total Income of Regional Parties for FY 2015-16 .....	7
Unknown sources of income of Regional parties for FY 2015-16 .....	8
Details of unknown sources of income as declared by 17 parties in their IT Returns .....	10
Share of donations above Rs 20,000 in total donations .....	12
Top 3 sources of income of Regional Parties for FY 2015-16 .....	14
Recommendations of ADR .....	24
Disclaimer .....	24
Contact Details .....	24

## Analysis of Income & Expenditure of Regional Political Parties for FY 2015-16

### Introduction

Political parties have multiple sources of funding and thus accountability and transparency should be an important aspect of their functioning. It is essential to have comprehensive and transparent accounting methods and systems which should reveal the true financial position of the parties. The Election Commission of India (ECI), in its letter dated 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 2015-16, as declared by the parties in their IT Returns submitted to the ECI.

There are a total of **47 Regional Parties** out of which **15** Regional parties have **not submitted their audit report** for FY 2015-16 to the ECI, till the date of preparation of this report. This includes some major Regional Political Parties like SP, JKNC, RJD, INLD, AINRC, AIUDF, AJSU, MGP etc. Hence, this report analyses the income and expenditure of **32 Regional Political Parties**, as declared in their submission to the ECI, for **FY 2015-16**.

### Submission of audited reports by the Regional Parties

- The due date for submission of annual audited accounts for the parties was **31<sup>st</sup> Oct, 2016**.
- **Only one-third** or 15 Regional Parties had submitted their audit reports on time i.e. by 31<sup>st</sup> Oct, 2016. **Sikkim Krantikari Morcha (SKM)** was the first party to file its audit report to the ECI on **11<sup>th</sup> June, 2017**.
- **16 Regional parties** have delayed their submission by several days, ranging from 22 days to over 8 months or 254 days. **AAP** was the last party to file its audit report on **13<sup>th</sup> July, 2017, 254 days** after due date for submission of its report to the ECI.
- Out of the 15 Regional Parties which submitted their audit reports before the due date, **9 Parties** submitted their reports in **October, 2016**.
- IUML and AIMIM have submitted **incomplete Audit Report** for the FY 2015-16.

Regional Parties: Due date for submission: 31 <sup>st</sup> Oct, '16				
Political Party	Party Code	Status of submission	Date of submission	No. of days by which delayed
Sikkim Krantikari Morcha	<b>SKM</b>	Submitted	11th June, 2016	-
Naga People's Front	<b>NPF</b>	Submitted	30th June, 2016	-
Shiromani Akali Dal	<b>SAD</b>	Submitted	26th July, 2016	-
Telugu Desam Party	<b>TDP</b>	Submitted	22nd Sep, 2016	-
Sikkim Democratic Front	<b>SDF</b>	Submitted	26th Sep, 2016	-
Jharkhand Vikas Morcha (Prajanatrik)	<b>JVM-P</b>	Submitted	29th Sep, 2016	-

Regional Parties: Due date for submission: 31 <sup>st</sup> Oct, '16				
Political Party	Party Code	Status of submission	Date of submission	No. of days by which delayed
Yuvajana Sramika Rythu Congress Party	<b>YSR-Congress</b>	Submitted	30th Sep, 2016	-
Desiya Murpokku Dravida Kazagam	<b>DMDK</b>	Submitted	3rd Oct, 2016	-
Dravida Munnetra Kazhagam	<b>DMK</b>	Submitted	3rd Oct, 2016	-
People's Democratic Alliance	<b>PDA</b>	Submitted	4th Oct, 2016	-
Rashtriya Lok Dal	<b>RLD</b>	Submitted	6th Oct, 2016	-
Indian Union Muslim League	<b>IUML</b>	Submitted - Incomplete	17th Oct, 2016	-
All India Anna Dravida Munnetra Kazhagam	<b>AIADMK</b>	Submitted	18th Oct, 2016	-
Lok Janshakti Party	<b>LJP</b>	Submitted	20th Oct, 2016	-
Telangana Rashtra Samithi	<b>TRS</b>	Submitted	24th Oct, 2016	-
All India Majlis-E-Ittehadul Muslimeen	<b>AIMIM</b>	Submitted - Incomplete	31st Oct, 2016	-
Shiv Sena	<b>SHS</b>	Submitted	23rd Nov, 2016	22 days
Maharashtra Navnirman Sena	<b>MNS</b>	Submitted	20th Dec, 2016	49 days
Jammu and Kashmir Peoples Democratic Party	<b>JKPDP</b>	Submitted	7th Feb, 2017	98 days
All India Forward Bloc	<b>AIFB</b>	Submitted	23rd Feb, 2017	114 days
Pattali Makkal Katchi	<b>PMK</b>	Submitted	22nd March, 2017	141 days
Janata Dal (United)	<b>JDU</b>	Submitted	30th March, 2017	149 days
Janata Dal (Secular)	<b>JDS</b>	Submitted	31st March, 2017	150 days
Jharkhand Mukti Morcha	<b>JMM</b>	Submitted	16th May, 2017	196 days
Biju Janata Dal	<b>BJD</b>	Submitted	Letter Dated: 24th May, 2017 (Stamp unclear)	204 days
Zoram Nationalist Party	<b>ZNP</b>	Submitted	24th May, 2017	204 days
Mizoram People's Conference	<b>MPC</b>	Submitted	13th June, 2017	224 days
People's Party of Arunachal	<b>PPA</b>	Submitted	22rd June, 2017	233 days
Asom Gana Parishad	<b>AGP</b>	Submitted	23rd June, 2017	234 days
Bodoland People's Front	<b>BPF</b>	Submitted	5th July, 2017	246 days
National People's Party	<b>NPP</b>	Submitted	12th July, 2017	253 days
Aam Aadmi Party	<b>AAP</b>	Submitted	13 <sup>th</sup> July, 2017	254 days

Regional Parties: Due date for submission: 31 <sup>st</sup> Oct, '16				
Political Party	Party Code	Status of submission	Date of submission	No. of days by which delayed
AJSU Party	AJSU	Not submitted	-	-
All India N. R. Congress	AINRC	Not submitted	-	-
All India United Democratic Front	AIUDF	Not submitted	-	-
Hills State People's Democratic Party	HSPDP	Not submitted	-	-
Indian National Lok Dal	INLD	Not submitted	-	-
Jammu and Kashmir National Conference	JKNC	Not submitted	-	-
Jammu and Kashmir National Panthers Party	JKNPP	Not submitted	-	-
Kerala Congress-M	KCM	Not submitted	-	-
Maharashtrawadi Gomantak Party	MGP	Not submitted	-	-
Rashtriya Janata Dal	RJD	Not submitted	-	-
Revolutionary Socialist Party	RSP	Not submitted	-	-
Samajwadi Party	SP	Not submitted	-	-
Karnataka Janta Paksha	KJP	Not submitted	-	-
Rashtriya Lok Samta Party	RLSP	Not submitted	-	-
United Democratic Party	UDP	Not submitted	-	-

Table: Status of submission of audit Report by Regional political parties to the ECI for FY 2015-16

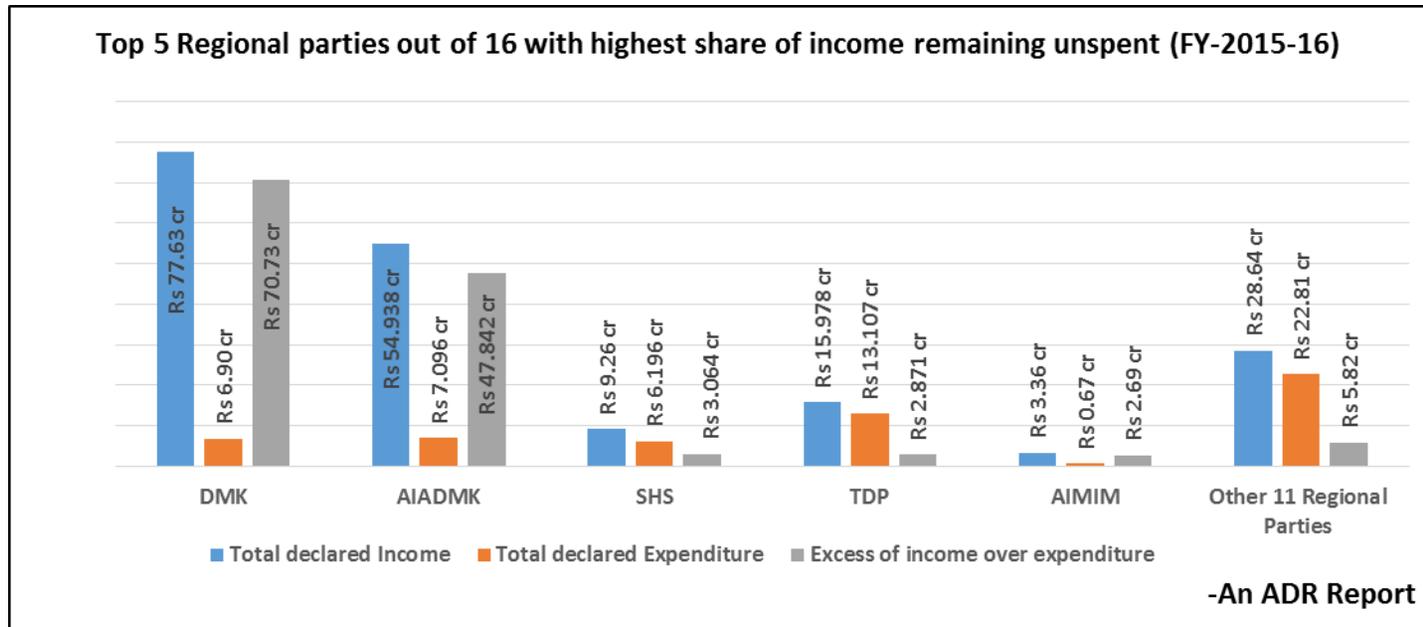
### Total Income and Expenditure of Regional Political Parties for FY 2015-16

- Total income of all 32 Regional Parties for the FY 2015-16, whose details are available, was **Rs 221.48 cr.**
- During FY 2015-16, **DMK** has the highest income of **Rs 77.63 cr** amongst all regional parties, followed by **AIADMK** with **Rs 54.938 cr** and **TDP** with **Rs 15.978 cr.**
- Top 3 regional parties that have incurred highest expenditure are **JDU** which had spent **Rs 23.46 cr**, followed by **TDP** which spent **Rs 13.107 cr** and **AAP** with **Rs 11.094 cr.**
- **14** out of 32 regional parties which submitted its audit reports, have reported **incurring expenditure more than their total income.** Out of these, 3 parties, **JVM-P**, **JDU** and **RLD** have spent **close to 200% of their total income** during FY 2015-16.
- 3 parties i.e. **DMK**, **AIADMK**, and **AIMIM**, have more than **80% of their income remaining unspent.**

Total income and expenditure declared by Regional Parties, FY 2015-16 (Rs in cr)				
Party	Total declared Income	Total declared Expenditure	Excess of income over expenditure	Share of income remaining unspent
DMK	77.63	6.9	70.73	91.11%
AIADMK	54.938	7.096	47.842	87.08%
AIMIM	3.36	0.67	2.69	80.06%
LJP	2.41	1.068	1.342	55.68%
MNS	5.517	3.27	2.247	40.73%
SHS	9.26	6.196	3.064	33.09%
BJD	2.45	1.88	0.57	23.27%
TDP	15.978	13.107	2.871	17.97%
SAD	6.85	5.78	1.07	15.62%
TRS	8.908	8.4	0.508	5.70%
BPF	1.863	1.79	0.073	3.92%
AGP	0.06	0.058	0.002	3.33%
PDA	0.0364	0.0355	0.0009	2.47%
NPP	0.0725	0.0714	0.0011	1.52%
PPA	0.0172	0.017	0.0002	1.16%
JMM	0.45	0.446	0.004	0.89%
IUML	0.13	0.13	0	0%
SKM	0.055	0.055	0	0%
NPF	0.43	0.437	-0.007	-1.63%
MPC	0.048	0.0495	-0.0015	-3.13%
PMK	6.076	6.814*	-0.738	-12.15%
AAP	9.807	11.094	-1.287	-13.12%
ZNP	0.0205	0.0232	-0.0027	-13.17%
JDS	2.06	2.63	-0.57	-27.67%
DMDK	3.129	4.12	-0.991	-31.67%
AIFB	0.147	0.2	-0.053	-36.05%
SDF	0.63	0.909	-0.279	-44.29%
YSR-Congress	1.91	2.87	-0.96	-50.18%
JKPDP	0.09	0.16	-0.07	-77.78%
RLD	0.45	1.295	-0.845	-187.78%
JDU	6.58	23.46	-16.88	-256.53%
JVM-P	0.12	0.449	-0.329	-274.17%
<b>Total</b>	<b>Rs 221.48 crores</b>	<b>Rs 111.48 crores</b>	<b>Rs 110.00 crores</b>	<b>49.67%</b>

Table: Total income and expenditure declared by Regional Parties, FY 2015-16

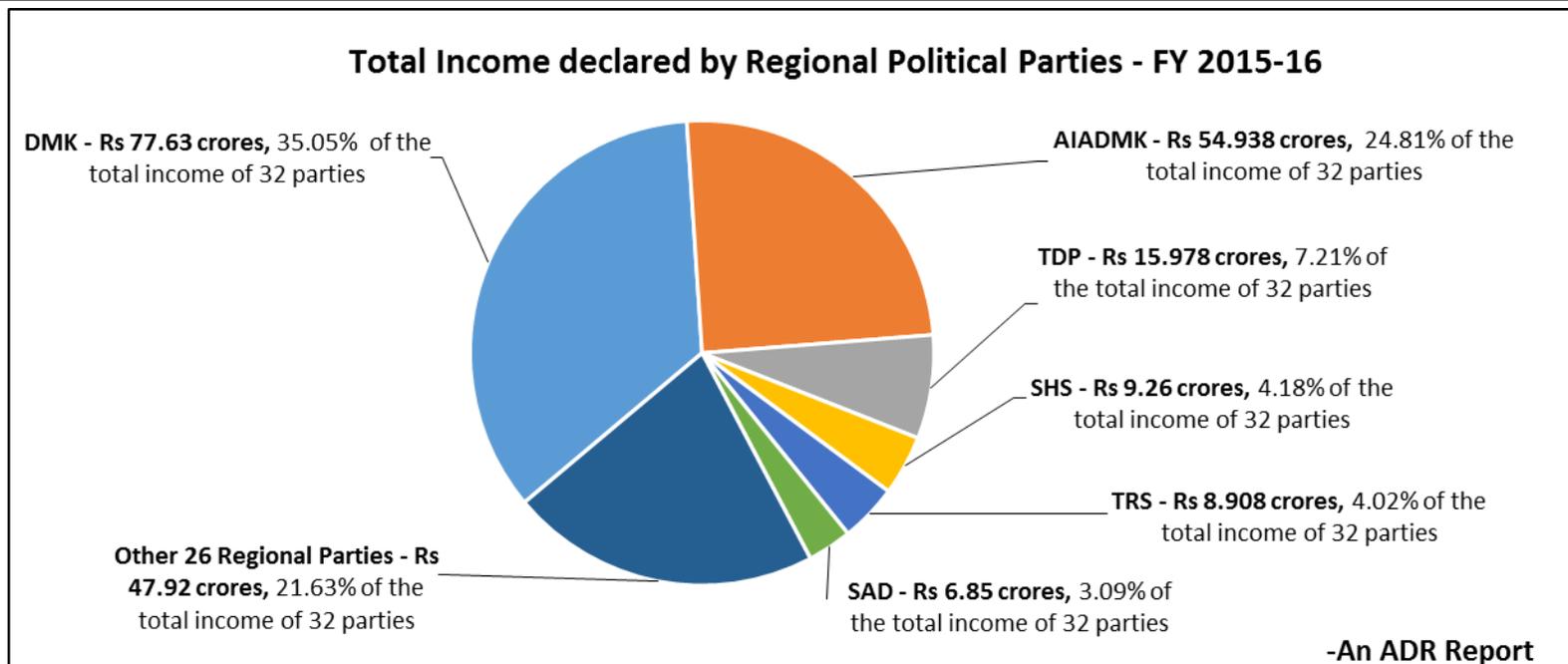
\*Total expenditure declared by PMK during FY 2015-16 was Rs 6.459 cr but the sum of its expenditure came to Rs 6.814 cr. Refer to scanned copy of the report on the website of the ECI.



Graph: Share of Income remaining unspent by 16 Regional Parties, 2015-16

### Total Income of Regional Parties for FY 2015-16

- 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.
- During FY 2015-16, the total income of DMK (**Rs 77.63 cr**) forms **35.05%** of the total income of all 32 regional parties considered for this report.
- The top 3 parties which declared highest income are DMK, AIADMK and TDP, amounting to a total of **Rs 148.546 cr**. This comprises **more than 67% of the total income of 32 regional parties, collectively**.



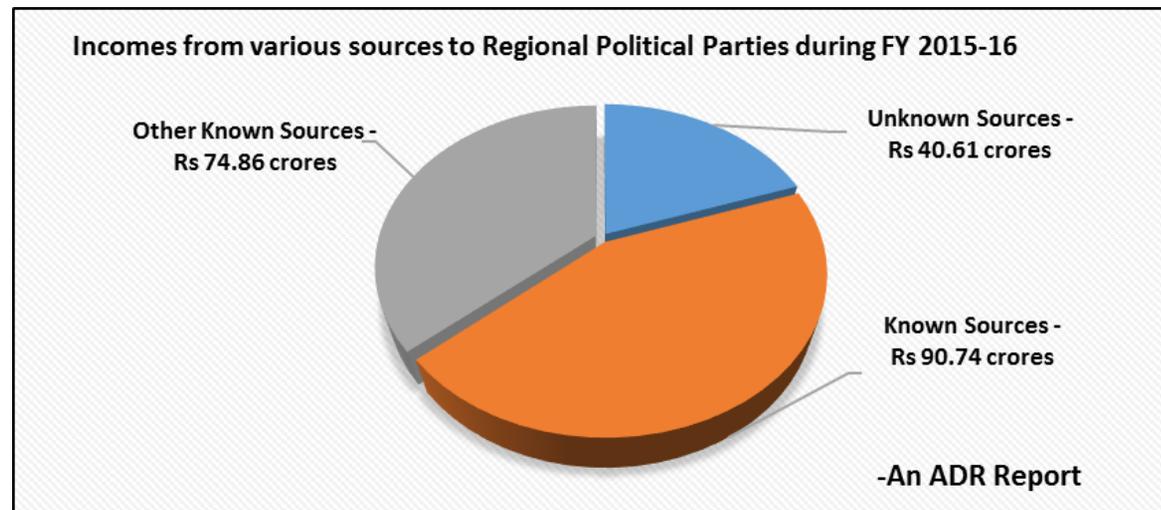
Graph: Total income declared by 32 Regional Parties in their ITRs for FY 2015-16 (All over India)

### Unknown sources of income of Regional parties for FY 2015-16

- The contribution statements, submitted by the political parties declaring names and other details of donors who contribute above Rs 20,000, are the only **known sources of income parties**.
- The **unknown sources** are income declared in the IT returns but **without giving source of income from donations below Rs.20,000**. Such unknown sources include 'sale of coupons', 'relief fund', 'miscellaneous income', 'voluntary contributions', 'contribution from meetings/ morchas' etc. The details of donors of such voluntary contributions are not available in the public domain.
- In order to compute the unknown sources of income of political parties, it is essential to have **details of IT returns** as well as **donations statements** of the political parties. **Both the details** were available only for **18 Regional Parties**.
- **Total income (from known and unknown sources) of 18 Regional parties during FY 2015-16: Rs 206.21 cr.**
- **Total income of political parties from known donors** (details of donors as available from contribution report submitted by parties to Election Commission): **Rs 90.74 cr**, which is **44%** of the total income of the Regional parties during FY 2015-16.

- **Total income of political parties from other known sources** (e.g., sale of assets, membership fees, bank interest, sale of publications, party levy etc.): **Rs 74.86 cr**, or **36%** of total income.
- **Total income of political parties from unknown sources** (income specified in the IT Returns whose sources are unknown), for the FY 2015-16 is **Rs 40.61 cr**, which is **20%** of the total income of the parties from all over India. **National Parties** declared collecting **68.57%** (Rs 708.48 cr) of their total income from **unknown sources** during FY 2015-16.
- Out of the 18 parties, **JMM** is the only Regional Party **not to declare** any income under **unknown sources** during FY 2015-16.

**Note: Donations above Rs 20,000** have been deducted from the **total donations/ voluntary contributions** declared by the parties and total income derived by the parties from **unknown sources** is given in the table below.



Incomes from various sources to Regional Political Parties during FY 2015-16 (Rs in cr)				
Political Party	Known sources (donations above Rs 20,000)	Other known income*	Unknown Sources (as per IT Returns)	Total Income
DMK	71.648	5.977	0.0047	77.63
AIADMK	0	54.936	0.0021	54.938
TDP	3.10	5.998	6.8800	15.978
AAP	6.605	0.192	3.01	9.807
TRS	0.76	0.903	7.245	8.908
SAD	0.26	0	6.59	6.85

Incomes from various sources to Regional Political Parties during FY 2015-16 (Rs in cr)				
Political Party	Known sources (donations above Rs 20,000)	Other known income*	Unknown Sources (as per IT Returns)	Total Income
JDU	1.94	0.480	4.16	6.58
PMK	2.65	0.036	3.394	6.076
MNS	0.28	0.071	5.166	5.517
DMDK	0.098	3.007	0.024	3.129
BJD	0	1.985	0.465	2.45
LJP	0.89	0.010	1.510	2.41
JDS	0.605	0.017	1.438	2.06
YSR-Congress	1.65	0.001	0.260	1.911
SDF	0.25	0.360	0.020	0.63
RLD	0	0.436	0.014	0.45
JMM	0	0.45	0.00	0.45
NPF	0	0	0.430	0.43
<b>Total</b>	<b>Rs 90.74 cr</b>	<b>Rs 74.86 cr</b>	<b>Rs 40.61 cr</b>	<b>Rs 206.21 cr</b>

**Table: Amounts received as income from various sources by political parties during FY 2015-16**

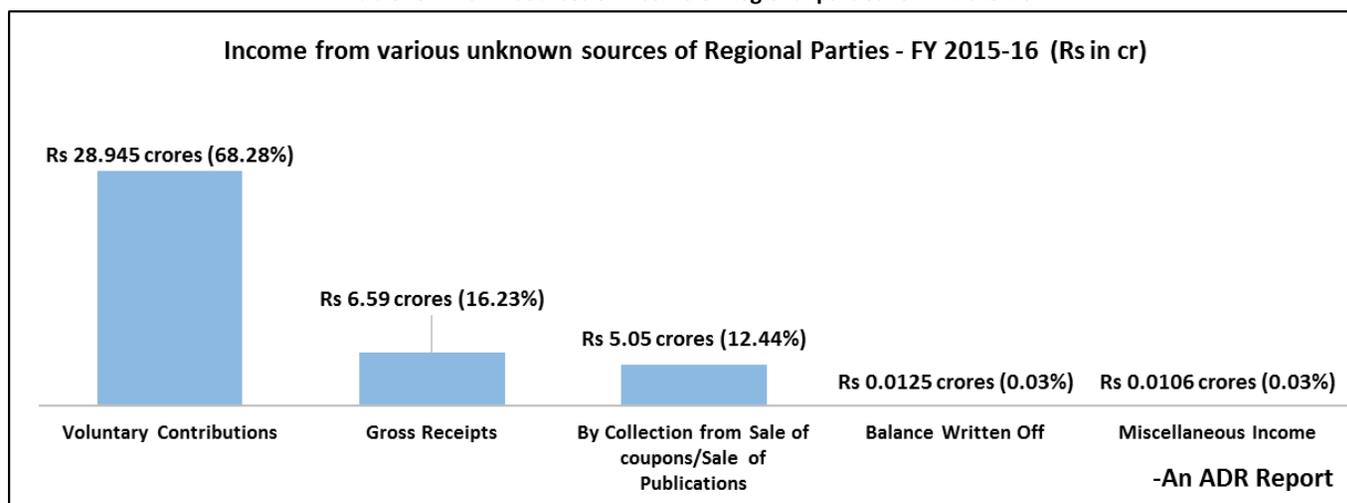
\* Other known income include: sale of moveable & immoveable assets, old newspapers, membership fees, delegate fee, bank interest, sale of publications and levy.

### Details of unknown sources of income as declared by 17 parties in their IT Returns

- Among the unknown sources of funding, maximum funds were collected under “**Voluntary Contributions**” by **seventeen** Regional Parties during FY 2015-16. A total of **Rs 28.945 cr** was collected under “**Voluntary Contributions**” which formed **71.28%** of the total income from unknown sources of the Regional Parties.
- The second most preferred unknown source of funding was “**Gross Receipts**” under which **SAD** collected a total of **Rs 6.59 cr** which formed **16.23%** of their total income from unknown sources during FY 2015-16.
- Six regional parties have **more than one unknown source of income** while eleven have **only one unknown source of income**.
- Parties with highest unknown sources of income are: **TRS (Rs 7.245 cr)**, **TDP (Rs 6.88 cr)** and **SAD (Rs 6.59 cr)**.
- Three Regional Parties declared income of more than 81% from unknown sources. **81%** of total income of **TRS** was from unknown sources while that of **MNS** was **94%** and **SAD** was **96%**.

Unknown Sources, as per the IT Returns of the Party FY 2015-16 (Rs in cr)						
Political Party	Voluntary Contributions	Miscellaneous Income	By Collection from Sale of coupons	Gross Receipts	Balance Written Off	Total
TRS	7.245	0	0	0	0	Rs 7.245 cr
TDP	6.876	0.002	0	0	0	Rs 6.88 cr
SAD	0	0	0	6.59	0	Rs 6.59 cr
MNS	5.166	0	0	0	0	Rs 5.166 cr
JDU	0.61	0	3.55	0	0	Rs 4.16 cr
PMK	3.394	0	0	0	0	Rs 3.394 cr
AAP	3.008	0.0005	0	0	0	Rs 3.01 cr
LJP	0.009	0	1.5	0	0	Rs 1.51 cr
JDS	1.438	0	0	0	0	Rs 1.438 cr
BJD	0.4639	0.0013	0	0	0	Rs 0.465 cr
NPF	0.43	0	0	0	0	Rs 0.43 cr
YSR-Congress	0.26	0	0	0	0	Rs 0.26 cr
DMDK	0.024	0	0	0	0	Rs 0.024 cr
SDF	0.02	0	0	0	0	Rs 0.02 cr
RLD	0.0011	0	0	0	0.0125	Rs 0.0136 cr
DMK	0	0.0047	0	0	0	Rs 0.0047 cr
AIADMK	0	0.0021	0	0	0	Rs 0.0021 cr
<b>Total Unknown Income Rs.</b>	<b>Rs 28.945 cr</b>	<b>Rs 0.0106 cr</b>	<b>Rs 5.05 cr</b>	<b>Rs 6.59 cr</b>	<b>Rs 0.0125 cr</b>	<b>Rs 40.61 cr</b>

Table: Unknown sources of income of Regional parties for FY 2015-16



Graph: Unknown sources of income of Regional parties for FY 2015-16

### Share of donations above Rs 20,000 in total donations

- Apart from submitting details of their audit report to the Election Commission of India, political parties are also required to annually provide details of donors who contributed **above Rs 20,000** to the parties in a financial year.
- A **comparison of total donations** declared by the parties in their **IT returns** (both above and below Rs 20,000) and that declared in the **donations report** shows that only **39.42%** of the total donations of the parties came from **voluntary contributions above Rs 20,000**.
- It is to be noted that **JMM** and **AIADMK** are the **only parties to claim that they did not receive any voluntary contributions at all (above or below Rs 20,000) during FY 2015-16**. Thus, there are no donations details of the parties in the public domain.
- **DMK** and **SAD** have not mentioned donations/contributions as a source of their income in the IT Returns although the parties have declared donations above Rs 20,000 in their Contribution report to the ECI.
- **TDP**, which declared the **highest total income** and **highest income from donations above Rs 20,000** amongst the Regional Parties, had collected **Rs 6.876 cr (69% of total donations)** from donations below Rs 20,000.

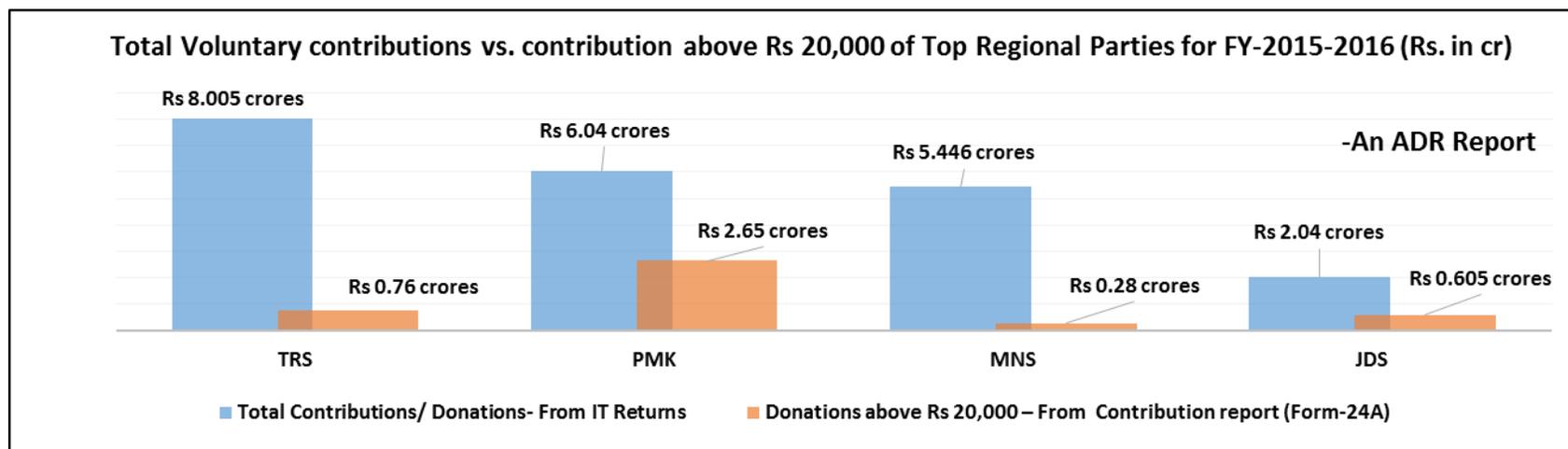
% share of contributions in total Income of Political Parties for FY 2015-16 (Rs. in cr)						
Party	Total Income (A)	Source of Income – IT Returns	Total Contributions/ Donations- From IT Returns (B)	Share of Contributions in total income [(B/A)*100]	Donations above Rs 20,000 – From Contribution report (C)	Share of Contributions above Rs 20,000 in total donations [(C/B)*100]
TDP	15.978	Voluntary Donation/Contributions	9.976	62.44%	3.10	31.07%
AAP	9.807	Donation & Contribution	9.613	98.02%	6.605	68.71%
TRS	8.908	Membership Fees & Donations (Active & General)	8.005	89.86%	0.76	9.49%
JDU	6.58	Grants/Donations/Contributions	2.549	38.74%	1.94	76.11%
PMK	6.076	Grants/Donations/Contributions	6.04	99.41%	2.65	43.81%
MNS	5.517	Donations Received	5.446	98.71%	0.28	5.14%
DMDK	3.129	Donation	0.122	3.90%	0.098	80.33%
BJD	2.45	Grants/Donations/Contributions	0.46	18.78%	0	0%
LJP	2.41	Donation	0.899	37.30%	0.89	99%
JDS	2.06	Grants/Donations/Contributions	2.04	99.03%	0.605	29.66%
YSR-Congress	1.911	Donations/Contributions	1.91	99.95%	1.65	86.39%
SDF	0.63	Grants/Donation/Contributions	0.28	44.44%	0.25	89.29%
RLD	0.45	Voluntary Contribution/Donations Received	0.0011	0.24%	0	0%
JMM	0.45	Donation	0	0%	0	0%
NPF	0.43	Donations & Contributions	0.43	100.00%	0	0%
<b>Total</b>	<b>Rs 66.79 cr</b>	-	<b>Rs 47.77 cr</b>	<b>71.52%</b>	<b>RS 18.83 cr</b>	<b>39.42%</b>

Table: % share of contributions in total Income of Regional Parties for FY 2015-16 (Rs. in cr)

The voluntary donations declared by a party in its IT Returns should be higher than the donations received by the party above Rs 20,000 as the IT Returns should include all donations (irrespective of the amount) from donors.

But **SHS** had declared **Rs 5.936 cr** as donations received in its **IT returns** while the party declared receiving **Rs 86.84 cr** from donors who donated above Rs 20,000 in its **contributions report** to the ECI. Hence the share of donations above Rs 20,000 in total donations of the party appears to be **1462.94%**. Similarly, **IUML** had declared **Rs 13 lakhs** as donations received in its **IT returns** while the party declared receiving **Rs 34.6 lakhs** from donors who donated above Rs 20,000 in its **contributions report** to the ECI. Hence the share of donations above Rs 20,000 in total donations of the party appears to be **266.15%**.

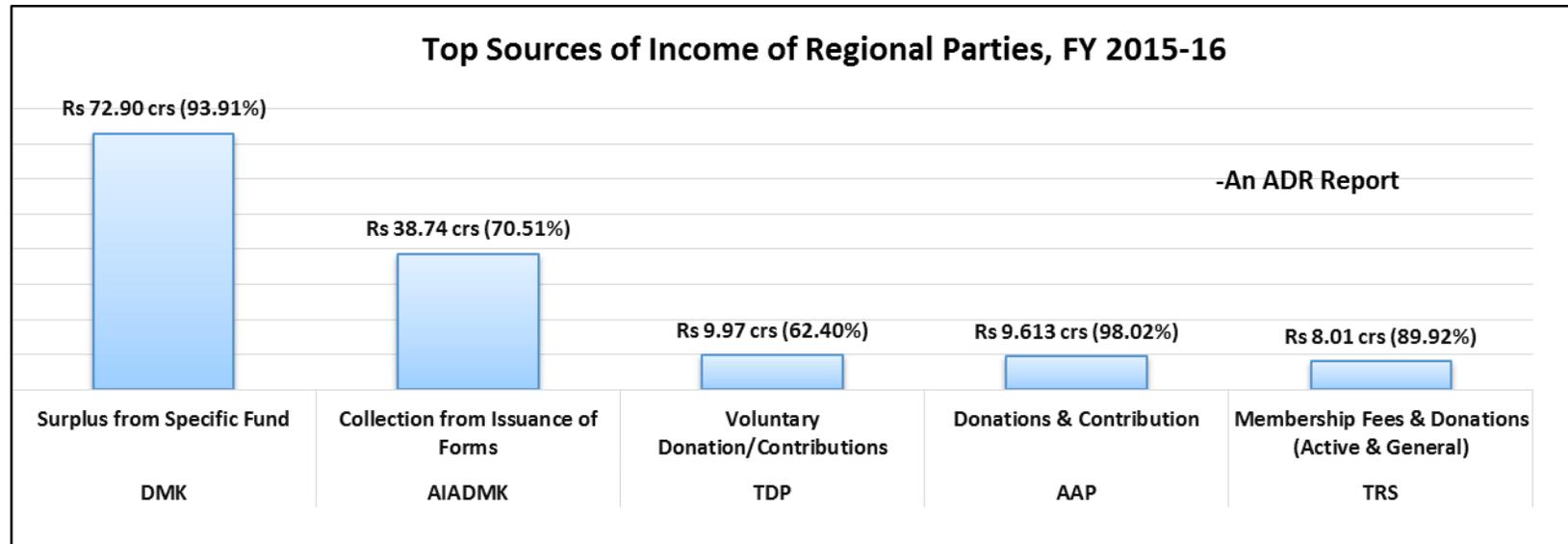
Party	Total Income (A)	Source of Income – IT Returns	Total Contributions/ Donations- From IT Returns (B)	Share of Contributions in total income [(B/A)*100]	Donations above Rs 20,000 – From Contribution report (C)	Share of Contributions above Rs 20,000 in total donations [(C/B)*100]
<b>Discrepancy</b>						
SHS	Rs 9.26 cr	Grants/Donation/Contributions	Rs 5.936 cr	64.10%	Rs 86.84 cr	1462.94%
IUML	Rs 0.13 cr	Undi Collection	Rs 0.13 cr	100.00%	Rs 0.346 cr	266.15%



Graph: Share of contributions in total Income of Regional Parties for FY 2015-16 (Rs. in cr)

### Top 3 sources of income of Regional Parties for FY 2015-16

- **Donations/contributions, Interest Income and Fees & Subscriptions**, are some of the most common sources of income that feature amongst the top three across regional parties.
- For most regional parties, **top two sources of income contribute more than 80% of the total income** received by the parties throughout the year.
- **93.91%** of the total income of DMK is from **surplus from specific funds**.



Graph: Top sources of income of Regional Parties for FY 2015-16

Political Party	Total Income	Financial Year 2015-16		
		Top 3 Sources of Income	Amount (Rs in cr)	Share of Income
DMK	Rs 77.63 crores	Surplus from Specific Fund	72.90	93.91%
		Interest on Bank Deposits	3.47	4.46%
		Party Election Candidate Fees	0.73	0.94%
		<b>Other Income</b>	0.53	0.68%
AIADMK	Rs 54.938 crores	Collection from Issuance of Forms	38.736	70.51%
		Interest Income	15.83	28.81%
		Membership Fees & Subscription	0.327	0.59%
		<b>Other Income</b>	0.046	0.08%

Political Party	Total Income	Financial Year 2015-16		
		Top 3 Sources of Income	Amount (Rs in cr)	Share of Income
TDP	Rs 15.978 crores	Voluntary Donation/Contributions	9.97	62.40%
		Interest on deposits	4.82	30.16%
		Fee & Subscriptions	1.15	7.20%
		<b>Other Income</b>	0.038	0.24%
AAP	Rs 9.807 crores	Donations & Contribution	9.613	98.02%
		Interest Income	0.163	1.66%
		Fees & Subscription	0.03	0.31%
		<b>Other Income</b>	0.001	0.01%
SHS	Rs 9.26 crores	Grants/Donation/Contributions	5.936	64.10%
		Interest from savings and IT Refund	3.156	34.08%
		Fees & Subscription	0.166	1.79%
		<b>Other Income</b>	0.002	0.02%
TRS	Rs 8.908 crores	Membership Fees & Donations (Active & General)	8.01	89.92%
		FD Interest	0.81	9.09%
		Bank Interest	0.088	0.99%
		<b>Other Income</b>	0.00	0.00%
SAD	Rs 6.85 crores	Gross Receipts	6.848	99.98%
		Bank Interest	0.0014	0.02%
		<b>Other Income</b>	0	0%
JDU	Rs 6.58 crores	Collection by Issuing Coupons	3.55	53.95%
		Grants/Donations/Contributions	2.548	38.72%
		Interest on Bank and IT Refund	0.468	7.11%
		<b>Other Income</b>	0.014	0.21%
PMK	Rs 6.076 crores	Grants/Donations/Contributions	6.04	99.41%
		Fee & Subscriptions	0.015	0.25%
		Claim from Insurance Company	0.014	0.23%
		<b>Other Income</b>	0.007	0.12%
MNS	Rs 5.517 crores	Donations Received	5.4464	98.72%

Political Party	Total Income	Financial Year 2015-16		
		Top 3 Sources of Income	Amount (Rs in cr)	Share of Income
		Bank Interest	0.0706	1.28%
AIMIM	Rs 3.36 crores	By Rent	1.79	53.27%
		By Interest on FDR's	1.05	31.35%
		Application Fee (GHMC Elections)	0.24	7.28%
		<b>Other Income</b>	0.27	8.10%
DMDK	Rs 3.129 crores	MLA Nomination 2016	2.72	86.93%
		Membership Fee Received	0.18	5.75%
		Donation	0.12	3.84%
		<b>Other Income</b>	0.109	3.48%
BJD	Rs 2.45 crores	Fees & Subscriptions	0.464	18.94%
		Grants/Donations/Contributions	0.46	18.78%
		Accrued Income (TDR with CBI and SBI)	1.525	62.24%
		<b>Other Income</b>	0.001	0.04%
LJP	Rs 2.41 crores	Sale of Coupon	1.5	62.24%
		Donation	0.90	37.34%
		Life Membership	0.01	0.41%
		<b>Other Income</b>	0.00	0.00%
JDS	Rs 2.06 crores	Grants/Donations/Contributions	2.04	99.03%
		Interest from Bank	0.009	0.44%
		Profit on sale of old vehicle	0.005	0.24%
		<b>Other Income</b>	0.006	0.29%
YSR-Congress	Rs 1.911 crores	Donations/Contributions	1.91	99.95%
		Subscriptions	0.0007	0.04%
		<b>Other Income</b>	0.0003	0.02%
BPF	Rs 1.863 crores	Donation Received	1.827	98.07%
		Membership fee Received	0.036	1.93%
SDF	Rs 0.63 crores	Fees & Subscriptions	0.35	55.56%
		Grants/Donation/Contributions	0.28	44.44%
RLD	Rs 0.45 crores	Interest on FDR with Banks	0.24	53.33%

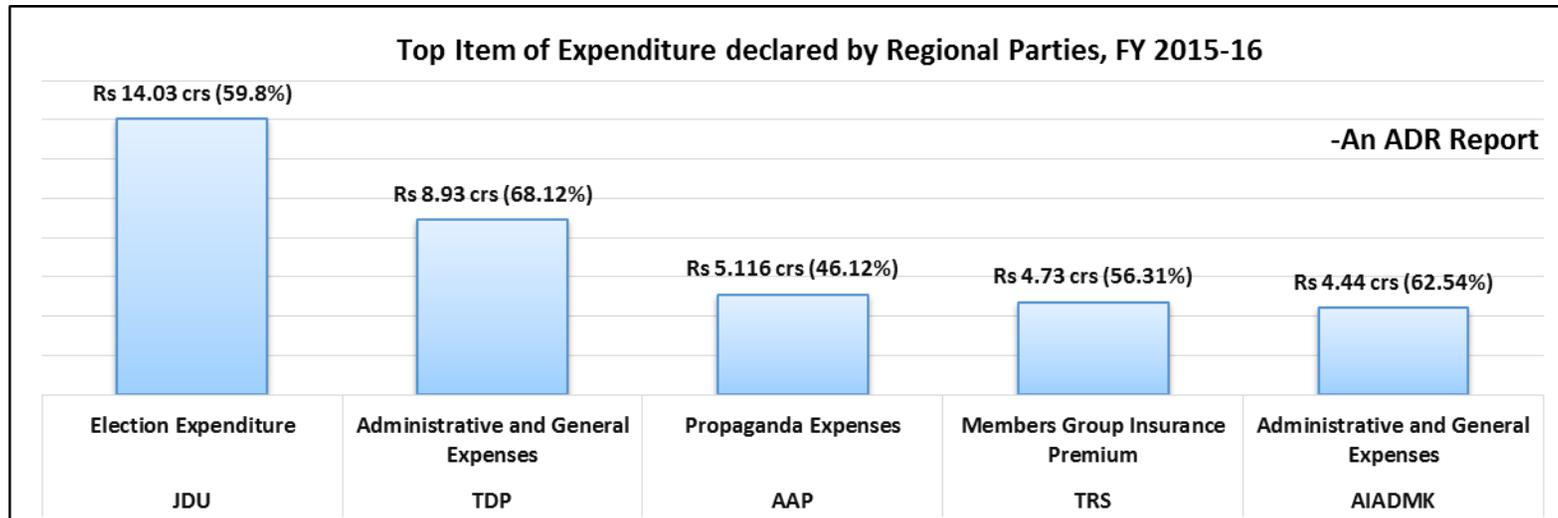
Political Party	Total Income	Financial Year 2015-16		
		Top 3 Sources of Income	Amount (Rs in cr)	Share of Income
		Agriculture Income	0.115	25.56%
		Capital Gain & Loss (Net)	0.083	18.44%
		<b>Other Income</b>	0.012	2.67%
JMM	Rs 0.45 crores	Levi (Central Comm)	0.297	66.00%
		Delegate Fee	0.094	20.89%
		Membership Forms	0.04	8.89%
		<b>Other Income</b>	0.019	4.22%
NPF	Rs 0.43 crores	Donations & Contributions	0.43	100.00%
AIFB	Rs 0.147 crores	Interest Received	0.087	59.18%
		Levy & Membership fees (WB Committee, MP's & CC Member)	0.054	36.73%
		Donations from Members	0.005	3.40%
		<b>Other Income</b>	0.001	0.69%
IUML	Rs 0.13 crores	Undi Collection	0.13	100.00%
JVM-P	Rs 0.124 crores	Collection by Issuing Coupon/Sale of Publications	0.122	98.39%
		Interest Received	0.002	1.61%
JKPDP	Rs 0.09 crores	Donations	0.08	88.89%
		Membership Fee	0.009	10.00%
		Intt. On Bank Balance	0.001	1.11%
NPP	Rs 0.07 crores	Grants/Donations/Contributions	0.07	100.00%
AGP	Rs 0.06 crores	House Rent	0.054	90.00%
		Donation & Subscription	0.006	10.00%
		Fixed Deposit Interest	0.00	0.00%
		<b>Other Income</b>	0.00	0.00%
SKM	Rs 0.055 crores	Member Contribution	0.028	50.91%
		Donation	0.027	49.09%
MPC	Rs 0.048 crores	Grants/Donations/Contributions	0.044	91.67%
		Rent	0.004	8.33%

Political Party	Total Income	Financial Year 2015-16		
		Top 3 Sources of Income	Amount (Rs in cr)	Share of Income
		Bank Interest	0	0.00%
		<b>Other Income</b>	0	0.00%
PDA	Rs 0.0364 crores	Active Members Fee	0.014	38.46%
		Members Enrolment Fee	0.0088	24.18%
		Donation From Members	0.0076	20.88%
		<b>Other Income</b>	0.006	16.48%
ZNP	Rs 0.0205 crores	Grants/Donations/Contributions	0.014	68.29%
		Fee & Subscriptions	0.0055	26.83%
		Bank Interest	0.0009	4.39%
		<b>Other Income</b>	0.0001	0.49%
PPA	Rs 0.0172 crores	Donations & Contributions	0.0172	100%
		<b>Other Income</b>	0	

Table: Top 3 sources of income of Regional Parties in their ITR from FY 2015-16

### Top 3 items of expenditure of Regional Parties for FY 2015-16

- The most common types of expenditure, on which parties have incurred highest amount are **election expenses, administrative and general expenses.**
- **18 regional parties** or 60% 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, **JDU** spent the maximum, **Rs 14.03 cr** on **Elections**, followed by **TDP** which has spent the highest, **Rs 8.93 cr** on **Administrative and General Expenses**. **AAP** spent **Rs 5.116 cr**, the highest on **Propaganda Expenses**.



Graph: Top item of expenditure of Regional Parties for FY 2015-16

Political Party	Total Expenditure	Financial Year 2015-16		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
JDU	Rs 23.46 crores	Election Expenditure	14.03	59.80%
		Administrative & General Expenses	9.14	38.96%
		Employee Cost	0.24	1.02%
		<b>Other Expenditure</b>	0.05	0.21%
TDP	Rs 13.107 crores	Administrative and General Expenses	8.93	68.13%
		Election Expenditure	2.57	19.61%
		Employee Costs	1.31	9.99%
		<b>Other Expenditure</b>	0.297	2.27%
AAP	Rs 11.094 crores	Propaganda Expenses	5.116	46.12%
		Administrative & General Expenses	4.481	40.39%
		Employee Costs	1.231	11.10%
		<b>Other Expenditure</b>	0.266	2.40%
TRS	Rs 8.40 crores	Members Group Insurance Premium	4.73	56.31%
		Election Expenses	2.705	32.20%
		Annual Day & Plenary Expenses	0.26	3.10%
		<b>Other Expenditure</b>	0.705	8.39%

Political Party	Total Expenditure	Financial Year 2015-16		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
AIADMK	Rs 7.096 crores	Administrative and General Expenses	4.44	62.57%
		Family Benevolent Fund Payments and Medical Relief Payments	1.96	27.62%
		Employee Costs	0.31	4.37%
		<b>Other Expenditure</b>	0.386	5.44%
DMK	Rs 6.9 crores	Party Development Expenses	2.36	34.20%
		Depreciation (as per fixed assets sch)	1.68	24.35%
		Office Expenses	1.24	17.97%
		<b>Other Expenditure</b>	1.62	23.48%
PMK	Rs 6.814 crores	Administrative & General Expenses	3.87	56.79%
		Election Expenditure	2.26	33.17%
		Employee Costs	0.397	5.83%
		<b>Other Expenditure</b>	0.287	4.21%
SHS	Rs 6.196 crores	Madat	2.007	32.39%
		Administrative and General Expenses	1.40	22.60%
		Election Expenditure	1.26	20.34%
		<b>Other Expenditure</b>	1.529	24.68%
SAD	Rs 5.78 crores	Travelling & Conveyance	3.895	67.39%
		Film Productions	0.63	10.90%
		Salary	0.344	5.95%
		<b>Other Expenditure</b>	0.911	15.76%
DMDK	Rs 4.12 crores	Advertisement & Publicity	3.14	76.21%
		Election Expenses	0.29	7.04%
		General Council Meeting Expenses	0.16	3.88%
		<b>Other Expenditure</b>	0.53	12.86%
MNS	Rs 3.27 crores	To Election Exp (Advt. on Print/TV/Material etc.)	1.27	38.84%
		Legal & Professional Fees	0.68	20.80%
		Conveyance & Travelling	0.22	6.73%
		<b>Other Expenditure</b>	1.10	33.64%

Political Party	Total Expenditure	Financial Year 2015-16		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
YSR-Congress	Rs 2.87 crores	Party Programme Expenditure	1.96	68.29%
		Administrative & General Expenses	0.59	20.56%
		Employee Cost	0.13	4.53%
		<b>Other Expenditure</b>	0.19	6.62%
JDS	Rs 2.63 crores	Election Expenditure	2.42	92.02%
		Employee Cost	0.11	4.18%
		Administrative & General Expenses	0.09	3.42%
		<b>Other Expenditure</b>	0.01	0.38%
BJD	Rs 1.88 crores	Administrative and General Expenses	1.579	83.99%
		Employee Costs	0.118	6.28%
		Election Expenditure	0.10	5.32%
		<b>Other Expenditure</b>	0.083	4.41%
BPF	Rs 1.79 crores	Helicopter Hiring Charges	0.97	54.19%
		Election Expenditure	0.62	34.64%
		Staff Salary	0.07	3.91%
		<b>Other Expenditure</b>	0.13	7.26%
RLD	Rs 1.295 crores	Election Expenditure	0.67	51.74%
		Administrative & Other Expenses	0.37	28.57%
		Employee Cost	0.19	14.67%
		<b>Other Expenditure</b>	0.065	5.02%
LJP	Rs 1.068 crores	Rally and Meetings, Publicity	0.32	29.96%
		Payment to Candidates	0.29	27.15%
		Helicopter Expenses	0.13	12.17%
		<b>Other Expenditure</b>	0.328	30.71%
SDF	Rs 0.909 crores	Administrative and General Expenses	0.684	75.25%
		Finance Costs, Depreciation and Amortisation Expenses	0.225	24.75%
		Election Expenses	0	0.00%
		<b>Other Expenditure</b>	0	0.00%
AIMIM	Rs 0.67 crores	Election Expenses	0.35	52.24%

Political Party	Total Expenditure	Financial Year 2015-16		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
		Chennai Food Relief Expenses (Purchase of Medicines)	0.09	13.43%
		Advertisement Expenses	0.08	11.94%
		<b>Other Expenditure</b>	0.15	22.39%
		<b>Other Expenditure</b>	0.15	22.39%
JVM-P	Rs 0.449 crores	Administrative and General Expenses	0.16	35.56%
		Election Expenditure	0.1	22.22%
		Employee Cost	0.09	20%
		<b>Other Expenditure</b>	0.10	22.22%
JMM	Rs 0.446 crores	Advertisement Expenses	0.197	44.17%
		Rally and Meetings Expenses	0.07	15.70%
		Salary & Wages Expenses	0.047	10.54%
		<b>Other Expenditure</b>	0.132	29.60%
NPF	Rs 0.437 crores	Depreciation	0.14	32.04%
		District Offices Maintenance	0.09	20.59%
		Staff Salaries	0.05	11.44%
		<b>Other Expenditure</b>	0.157	35.93%
AIFB	Rs 0.20 crores	Travelling & Conveyance	0.04	20.0%
		Remuneration/Honorarium	0.037	18.5%
		Office Rent	0.03	15%
		<b>Other Expenditure</b>	0.09	46.5%
JKPDP	Rs 0.16 crores	Establishment	0.086	53.75%
		Depreciation	0.04	25%
		Office Rent	0.01	6.25%
		<b>Other Expenditure</b>	0.024	15%
IUML	Rs 0.13 crores	Committee Meeting Expenses	0.095	73.08%
		Salary	0.016	12.31%
		Travel Expenses	0.0096	7.38%
		<b>Other Expenditure</b>	0.0094	7.23%
NPP	Rs 0.0714 crores	Employee Cost	0.05	70.03%
		Administrative and General Expenses	0.009	12.61%

Political Party	Total Expenditure	Financial Year 2015-16		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
		Depreciation	0.0085	11.90%
		<b>Other Expenditure</b>	0.0039	5.46%
AGP	Rs 0.06 crores	Salary	0.026	43.33%
		Electricity Charges	0.007	11.67%
		Meeting Expenses	0.005	8.33%
		<b>Other Expenditure</b>	0.022	36.67%
SKM	Rs 0.055 crores	House Rent	0.04	72.73%
		Foundation day Celebration	0.01	18.18%
		Capital Expenditure	0.004	7.27%
		<b>Other Expenditure</b>	0.001	1.82%
MPC	Rs 0.0495 crores	Administrative and General Expenses	0.03	60.73%
		Employee Costs	0.0186	37.65%
		Depreciation & amortization Expenses	0.0004	0.81%
		<b>Other Expenditure</b>	0.0005	0.81%
PDA	Rs 0.0355 crores	5 District Office Maintenance	0.021	59.15%
		Office Maintenance Expenditures	0.008	22.54%
		Rent charge of Party head office, Ragailong	0.006	16.90%
		<b>Other Expenditure</b>	0.0005	1.41%
PPA	Rs 0.017 crores	Salary & Honorarium	0.0067	39.41%
		Travelling & Conveyance Expenses	0.0048	28.24%
		Printing & Stationery, Postal Charges	0.0032	18.82%
		<b>Other Expenditure</b>	0.0023	13.53%
ZNP	Rs 0.0232 crores	Administrative and General Expenses	0.014	60.61%
		Employee Costs	0.007	30.30%
		Depreciation & Amortisation Expenses	0.002	8.66%
		<b>Other Expenditure</b>	0.0002	0.43%

Table: Top 3 items of expenditure of Regional Parties in their ITR for FY 2015-16

## 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 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.
- 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.**
- Those 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 more information on the analysis of income from known and unknown sources of National and Regional parties in the past 11 years (between FY 2004-05 and 2014-15); please refer to <https://goo.gl/nNSuFA>

## 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 [http://eci.nic.in/eci\\_main1/PolPar/annualauditreport2016.aspx](http://eci.nic.in/eci_main1/PolPar/annualauditreport2016.aspx)

While all effort has been made to ensure that the information is in keeping with what is mentioned in the statements submitted by the political parties, in case of discrepancy between information in this report and that given in their statements, the information reported by the political parties should be treated as correct. Association for Democratic Reforms, 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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