

Date: April 07, 2020

ANALYSIS OF INCOME & EXPENDITURE OF REGIONAL POLITICAL PARTIES FOR FY 2018-19

(as on 7 April, 2020)

A Report by
Association for Democratic Reforms

Association for Democratic Reforms
T-95, II floor, C.L. House, Gautam Nagar
New Delhi – 110 049
Email: adr@adrindia.org; Phone: 011-4165 4200

Table of Contents

Analysis of Income & Expenditure of Regional Political Parties for FY 2018-19	3
Executive Summary	3
Observations of ADR	7
Recommendations of ADR	8
Detailed Report	10
Status of submission of Annual Audit reports by the Regional Parties, FY 2018-19	10
Total Income and Expenditure of Regional Parties, FY 2018-19	10
Comparison of Income of Regional Parties, FY 2017-18 and FY 2018-19	12
Top sources of income of Regional Political Parties, FY 2018-19	13
Top items of expenditure of Regional Political Parties, FY 2018-19	17
Share of income of Regional Parties from Electoral Bonds and other sources, FY 2018-19	21
Disclaimer	22
Contact Details	22
Annexure – I	23

Analysis of Income & Expenditure of Regional Political Parties for FY 2018-19

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 the **37 Regional Parties** during FY 2018-19, as declared by the parties in their IT Returns submitted to the ECI.

The Regional Parties include BJD, TRS, YSR-Congress, SHS, TDP, JDS, SP, AIADMK, DMK, JDU, AAP, NDPP, PMK, IUML, SAD, SDF, GFP, INLD, AIMIM, MNS, AJSU, RLD, RLSP, JVM-P, RJD, DMDK, JMM, AIUDF, LJP, MGP, MNF, ZNP, NPF, JKNPP, AINRC, PDA and MPC.

Status of submission of audited reports by the Regional Parties, FY 2018-19

- The due date for submission of annual audited accounts for the parties was **31st Oct, 2019**.
- Out of **52 Regional Parties** considered, **23** had submitted their audit reports on time, while **14** have delayed their submission by several days, ranging from **4 days to 129 days**.
- Audit Reports of the remaining **15** Regional Parties for **FY 2018-19** are unavailable on the website of the ECI, at the time of preparation of this report. These include some major political parties like **JKNC, NPP, BPF, AGP, SKM, JKDP, AIFB** etc.
- Hence, this report analyses the income and expenditure of **37 Regional Political Parties**, whose audit reports are available on the ECI website, for **FY 2018-19**.

Regional Parties: Due date for submission: 31 Oct, '19

S. No.	Political Party	Party Code	Status of submission	Date of submission	No. of days by which delayed
1	People's Democratic Alliance	PDA	Submitted on time	10-Jul-19	-
2	Indian National Lok Dal	INLD	Submitted on time	30-Jul-19	-
3	All India Anna Dravida Munnetra Kazhagam	AIADMK	Submitted on time	5-Aug-19	-
4	Maharashtra Navnirman Sena	MNS	Submitted on time	5-Aug-19	-
5	Shiromani Akali Dal	SAD	Submitted on time	8-Aug-19	-
6	Jharkhand Mukti Morcha	JMM	Submitted on time	2-Sep-19	-
7	Jharkhand Vikas Morcha (Prajantrik)	JVM-P	Submitted on time	17-Sep-19	-
8	Rashtriya Lok Dal	RLD	Submitted on time	24-Sep-19	-
9	AJSU Party	AJSU	Submitted on time	26-Sep-19	-
10	Sikkim Democratic Front	SDF	Submitted on time	26-Sep-19	-
11	Janata Dal (United)	JDU	Submitted on time	1-Oct-19	-
12	Samajwadi Party	SP	Submitted on time	4-Oct-19	-
13	Yuva Jana Sramika Rythu Congress Party	YSR-Congress	Submitted on time	9-Oct-19	-
14	Maharashtrawadi Gomantak Party	MGP	Submitted on time	12-Oct-19	-
15	Naga People Front	NPF	Submitted on time	18-Oct-19	-
16	Nationalist Democratic Progressive Party	NDPP	Submitted on time	18-Oct-19	-

Regional Parties: Due date for submission: 31 Oct,'19

S. No.	Political Party	Party Code	Status of submission	Date of submission	No. of days by which delayed
17	Aam Aadmi Party	AAP	Submitted on time	23-Oct-19	-
18	Biju Janata Dal	BJD	Submitted on time	24-Oct-19	-
19	Janata Dal Secular	JDS	Submitted on time	24-Oct-19	-
20	Telangana Rashtra Samithi	TRS	Submitted on time	25-Oct-19	-
21	Desiya Murpokku Dravida Kazhagam	DMDK	Submitted on time	29-Oct-19	-
22	Pattali Makkal Katchi	PMK	Submitted on time	29-Oct-19	-
23	Telugu Desam Party	TDP	Submitted on time	31-Oct-19	-
24	Goa Forward Party	GFP	Submitted with delay	5-Nov-19	04 Days
25	Indian Union Muslim League	IUML	Submitted with delay	11-Nov-19	10 Days
26	All India Majlis-e-Ittehadul Muslimeen	AIMIM	Submitted with delay	28-Nov-19	27 Days
27	Mizo National Front	MNF	Submitted with delay	4-Dec-19	33 Days
28	Dravida Munnetra Kazhagam	DMK	Submitted with delay	7-Dec-19	36 Days
29	All India United Democratic Front	AIUDF	Submitted with delay	18-Dec-19	47 Days
30	Shiv Sena	SHS	Submitted with delay	25-Dec-19	54 Days
31	All India N.R. Congress	AINRC	Submitted with delay	7-Jan-20	67 Days
32	Jammu & Kashmir National Panthers Party	JKNPP	Submitted with delay	30-Jan-20	90 Days
33	Lok Jan Shakti Party	LJP	Submitted with delay	30-Jan-20	90 Days
34	Rashtriya Janata Dal	RJD	Submitted with delay	31-Jan-20	91 Days
35	Mizoram People's Conference	MPC	Submitted with delay	12-Feb-20	103 Days
36	Zoram Nationalist Party	ZNP	Submitted with delay	24-Feb-20	115 Days
37	Rashtriya Lok Samta Party	RLSP	Submitted with delay	9-Mar-20	129 Days
38	All India Forward Bloc	AIFB	Not submitted	Audit reports are not available in Public domain (As on 7 April, 2020)	
39	Asom Gana Parishad	AGP	Not submitted		
40	Bodoland Peoples Front	BPF	Not submitted		
41	Hill State People's Democratic Party	HSPDP	Not submitted		
42	Indigenous People's Front of Tripura	IPFT	Not submitted		
43	Jammu & Kashmir National Conference	JKNC	Not submitted		
44	Jammu and Kashmir Peoples Democratic Party	JKPDP	Not submitted		
45	Janta Congress Chhattisgarh (J)	JCC (J)	Not submitted		
46	Kerala Congress (M)	KC-M	Not submitted		
47	National People's Party	NPP	Not submitted		
48	People's Democratic Front	PDF	Not submitted		
49	People's Party of Arunachal	PPA	Not submitted		
50	Revolutionary Socialist Party	RSP	Not submitted		
51	Sikkim Krantikari Morcha	SKM	Not submitted		
52	United Democratic Party	UDP	Not submitted		

Total income declared by Regional Political Parties, FY 2018-19

- The total income of the **37** Regional Parties for the FY 2018-19 was **Rs 1089.60 cr.**
- BJD** reported having the highest income of **Rs 249.31 cr**, which forms **22.88%** of the total income of all the parties analysed, followed by **TRS** with an income of **Rs 188.71 cr** or **17.32%** and **YSR-C** whose income was **Rs 181.08 cr** or **16.62%** of the total income of the 37 Regional parties analysed in this report.
- The **total income of top 3 parties** amounted to **Rs 619.10 cr**, which comprised **56.82%** of the total income of the political parties analysed, collectively.

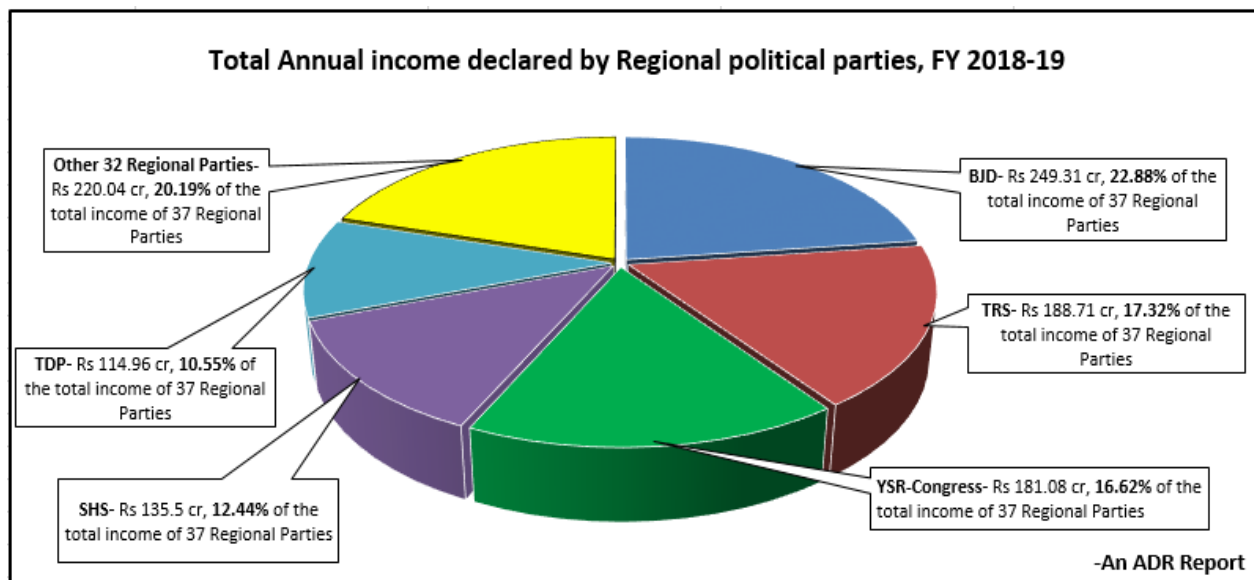


Chart: Total Annual income declared by Regional political parties, FY 2018-19

Comparison of Income of Regional Parties, FY 2017-18 and FY 2018-19

- Out of a total of 37 Political Parties analysed, **26 parties** have shown an **increase in their income** from FY 2017-18 to FY 2018-19 while **9 parties** have shown a **decline in their income** during this period.
- Two** Regional parties namely **PDA** and **NDPP** had **not submitted their Income Tax Returns** to the ECI for **FY 2017-18** and hence, their income could not be compared.
- Total income of the 35 parties increased from **Rs 238.28 cr** in FY 2017-18 to **Rs 1081.566 cr** in FY 2018-19, a total increase of **354%** or **Rs 843.286 cr**.
- BJD** reported the highest increase in its income of **Rs 235.19 cr** followed by **YSR-C** and **TRS** which declared a total increase of **Rs 166.84 cr** and **Rs 161.44 cr** respectively, between FY 2017-18 and FY 2018-19.

Unspent Income of Regional Parties, FY 2018-19

- There are **24** Regional parties who declared a part of their **income as remaining unspent** for the FY 2018-19 while **13** political parties **spent more than the income collected** during the year.
- SHS** has more than **89%** of its total income remaining unspent while **NDPP** and **TRS** have **86.79%** and **84%**, respectively, of their income remaining unspent for FY 2018-19.
- SP, DMK, SAD, INLD, MNS, RLD, RJD, AIUDF, MNF, ZNP, NPF, MPC & JKNPP** are the 13 Regional parties that declared spending more than their income. **SP** has declared spending highest amount of **Rs 17.12 cr** or **50.65%** more than its income.

Total expenditure incurred by Regional Parties, FY 2018-19

- The total declared expenditure of the 37 Regional parties for the FY 2018-19 was **Rs 405.13 cr.**
- Total expenditure incurred by the **top 3 parties** is **Rs 189.174 cr** or **46.69%** of the total expenditure as reported by the 37 political parties.
- **Top 3 parties** that have incurred **highest expenditure** are **YSR-Congress** which had spent **Rs 87.684 cr** or **21.64%**, followed by **SP** which spent **Rs 50.92 cr** or **12.57%** and **BJD** which spent **Rs 50.57 cr** or **12.48%**.

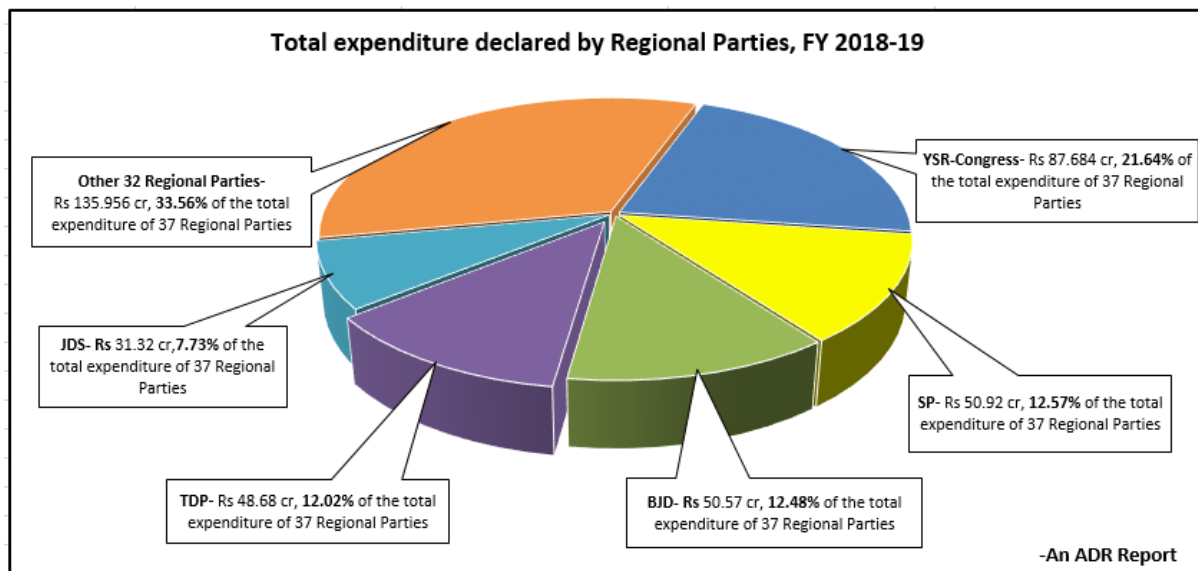


Chart: Total expenditure incurred by Regional political parties, FY 2018-19

All sources of Income declared by Regional Political parties, FY 2018-19

- **37 Regional Parties** collected **Rs 919.31 cr** or **84.37%** of their total income from **voluntary contributions** (includes Donations & Contributions and Electoral Bonds) for FY 2018-19.
- Under voluntary contributions, political parties collected **53.09%** or **Rs 578.49 cr** of their income from **Donations through Electoral Bonds** while other Donations & Contributions amounted to **Rs 340.82 cr** or **31.28%** for FY 2018-19.
- Only **7** of the 37 Regional Parties that were analysed declared **donations through Electoral Bonds** amounting to **Rs 578.49 cr**.
- **7.39%** or **Rs 80.47 cr** of the total income was generated through **Interest Income & FDRs** by the 37 Regional Parties during FY 2018-19.

Declaration of sources of income under various Heads : 37 Regional Parties for FY 2018-2019

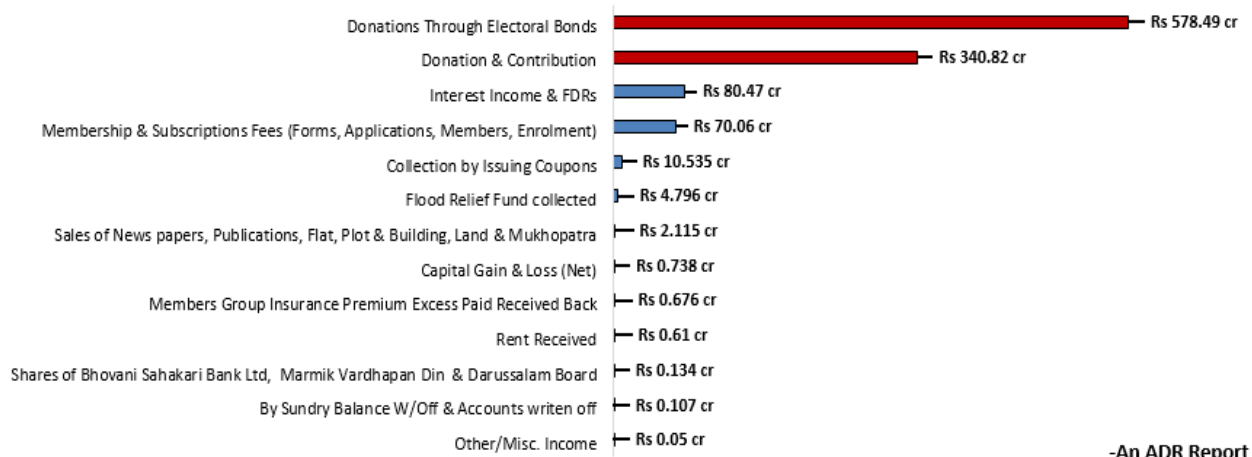


Chart: Sources of income under various heads as declared by Regional Political Parties, FY 2018-19

Observations of ADR

- **158 days since the due date for submission**, the income tax returns/audit reports of **15** Regional Parties are still not available on the ECI website at the time of preparation of this report.
- Audit reports of **PDA** and **NDPP** are **unavailable** for FY 2017-18 for comparison.
- After the analysis by ADR, it is found that the **total sum of expenditure** declared by **SP** in its audited statement is **incorrect**. On adding the various expenditure heads, it is found that the total declared by the party is **Rs 5.594 cr less than the actual amount**. This reinforces our demand for proper scrutiny of the parties' audited accounts by the IT department.
- 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 2018-19. **More than 53%** of the total income (Rs 578.49 cr) of the 37 Regional political parties analysed for FY 2018-19 is received from **Donations through Electoral Bonds**.
- As per the data shared (shown in the table below) by SBI in response to ADR's RTI application, **Electoral Bonds worth Rs 2539.58 cr** were **redeemed** by parties in FY 2018-19. Of this, **Rs 1960.68 cr** or **77.20%** was received by the seven National Parties while **Rs 578.49 cr** or **22.78%** was received by **37 Regional Parties** analysed for FY 2018-19. It may be noted that audit reports of 15 Regional parties are not yet available in public domain. Many registered unrecognised parties have also declared contributions through Electoral Bonds to ECI in sealed covers. Once this data is available and subsequently if these parties declare receiving donations via Electoral Bonds, the total share of donations received from Electoral Bonds may increase further.

Phase	Start date	End Date	Last date for redeeming bonds	No. of Bonds redeemed	Amount Redeemed (Rs in Cr)
Phase-II	01-Apr-18	10-Apr-18	24-Apr-18	250	114.90
Phase-III	01-May-18	10-May-18	24-May-18	194	91.40
Phase-IV	02-Jul-18	11-Jul-18	25-Jul-18	82	32.50
Phase-V	01-Oct-18	10-Oct-18	24-Oct-18	731	401.53
Phase-VI	01-Nov-18	10-Nov-18	24-Nov-18	339	184.20
Phase-VII	01-Jan-19	10-Jan-19	24-Jan-19	936	350.36
Phase-VIII	01-Mar-19	15-Mar-19	29-Mar-19	2738	1,364.69
Total				5270	Rs 2539.58 cr

- The most common and popular item of expenditure for the 37 Regional parties for FY 2018-19 are **election expenses** and **administrative and general expenses**.
- During FY 2018-19 out of the 37 Regional Parties, **DMK, IUML, JVM-P & LJP** declared receiving a total income of **Rs 10.535 cr** from **Sale of Coupons**.

Recommendations of ADR

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

Need for a strict mechanism for reporting financial information

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

For details of Income and Expenditure declared by the National Political parties during FY 2018-19, please refer [here](#) and for details of Income and Expenditure declared of the Regional Political Parties, FY 2017-18 [here](#).

Detailed Report

Status of submission of Annual Audit reports by the Regional Parties, FY 2018-19

- The due date for submission of the annual audited accounts for the parties was **October 31, 2019**.
- **23 of the 37 Regional Parties** had **submitted their audit reports on time** i.e. by 31st Oct, 2019. While **14 parties** have delayed their submission by several days, ranging from **4 days to 129 days**.
- **158 days since the due date for submission**, audit reports of the remaining **15 Regional Parties** for **FY 2018-19** 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 **JKNC, NPP, BPF, AGP, SKM, JKPDP, AIFB** etc.

Total Income and Expenditure of Regional Parties, FY 2018-19

- During FY 2018-19, the **total income** declared by **37 Regional Political Parties** was **Rs 1089.60 cr** while the total expenditure incurred by these parties amounts to **Rs 405.13 cr**, resulting in **62.82%** of the income **remaining unspent**.
- The top 5 parties with highest total declared income include **BJD, TRS, YSR-C, SHS & TDP**. **BJD** has the highest income of **Rs 249.31 cr** or **22.88%** amongst all the 37 Regional parties whose audit reports are available on the ECI website.
- In terms of the total declared expenditure, **YSR-C** spent the highest amount of **Rs 87.68 cr** followed by **SP** and **BJD**, which spent **Rs 50.92 cr** and **Rs 50.57 cr** respectively.
- **13 out of 37 political parties**, which have submitted their audit reports, have **incurred expenditure more than their total income**. Out of these, **RLD** and **NPF** have **spent more than 100% of their total income** during FY 2018-19.
- During FY 2018-19, the **top five political parties with excess of income over expenditure** include **BJD, TRS, YSR-C, SHS** and **TDP**. **BJD** has the highest 'excess of income over expenditure' of **Rs 198.74 cr**, followed by **TRS** with **Rs 158.98 cr** and **SHS** with **Rs 120.94 cr**.

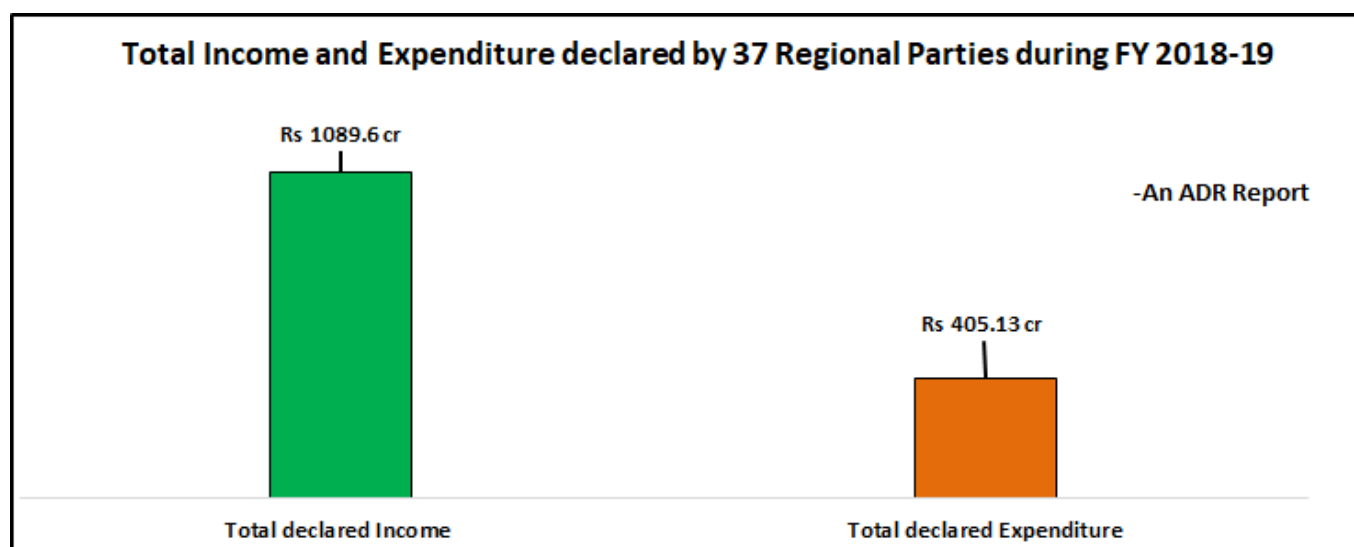
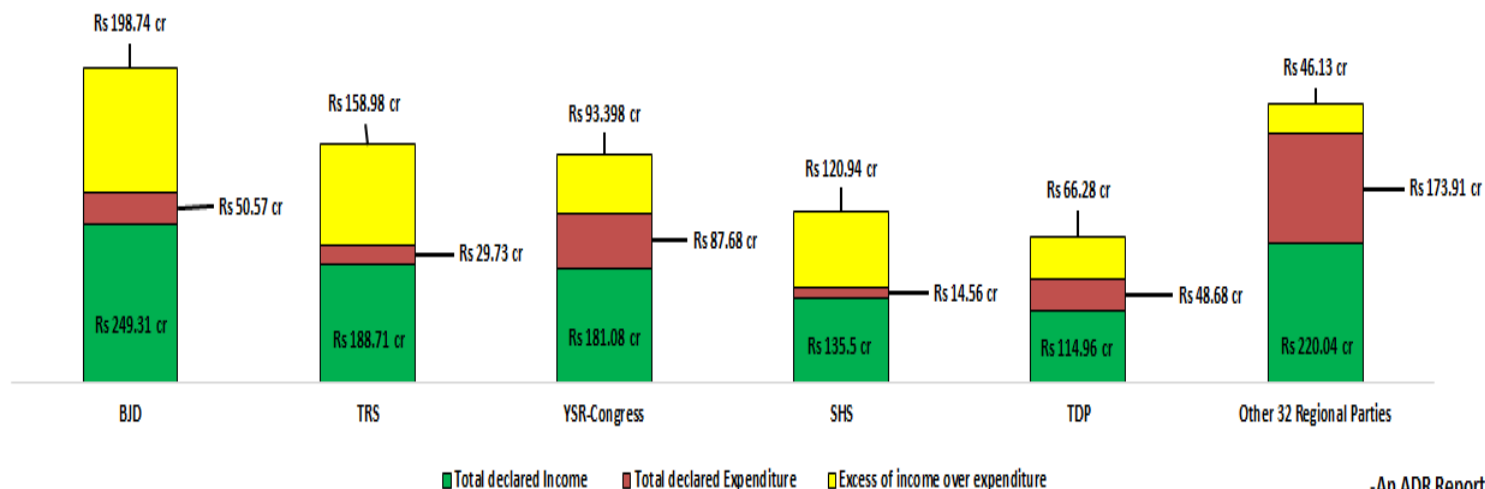


Chart: Total Income and Expenditure of Regional Parties, FY 2018-19

Top five Regional parties Income, Expenditure and excess of income over expenditure during FY 2018-19



-An ADR Report

Chart: Top five regional parties with excess of income over expenditure, FY 2018-19

Party	Total income and expenditure declared by Regional Parties, FY 2018-19 (Rs in cr)			
	Total declared Income (A)	Total declared Expenditure (B)	Excess of income over expenditure (A-B)	Share of income remaining unspent
BJD	249.31	50.57	198.74	79.72%
TRS	188.71	29.73	158.98	84.25%
YSR-Congress	181.082	87.684	93.398	51.58%
SHS	135.5	14.56	120.94	89.25%
TDP	114.96	48.68	66.28	57.65%
JDS	42.896	31.32	11.576	27.00%
SP	33.8	50.92	-17.12	-50.65%
AIADMK	28.1	10.81	17.29	61.53%
DMK	26.347	29.079	-2.732	-10.37%
JDU	23.57	4.55	19.02	80.70%
AAP	19.314	16.116	3.198	16.56%
NDPP	7.985	1.055	6.93	86.79%
PMK	6.27	2.279	3.99	63.65%
IUML	5.3	3.08	2.22	41.89%
SAD	4.88	6.45	-1.57	-32.17%
SDF	4.55	4.328	0.222	4.88%
GFP	2.257	0.278	1.979	87.68%
INLD	1.93	3.24	-1.31	-67.88%
AIMIM	1.675	0.678	0.997	59.52%
MNS	1.655	2.26	-0.605	-36.56%
AJSU	1.36	0.43	0.93	68.38%
RLD	1.28	2.75	-1.47	-114.84%
RLSP	1.258	0.16	1.098	87.28%

Party	Total income and expenditure declared by Regional Parties, FY 2018-19 (Rs in cr)			
	Total declared Income (A)	Total declared Expenditure (B)	Excess of income over expenditure (A-B)	Share of income remaining unspent
JVM-P	1.135	0.57	0.565	49.78%
RJD	1.059	1.18	-0.121	-11.43%
DMDK	0.88	0.39	0.49	55.68%
JMM	0.75	0.36	0.39	52%
AIUDF	0.63	0.656	-0.026	-4.13%
LJP	0.434	0.154	0.28	64.52%
MGP	0.184	0.123	0.061	33.15%
MNF	0.1666	0.1668	-0.0002	-0.12%
ZNP	0.094	0.096	-0.002	-2.1%
NPF	0.081	0.214	-0.133	-164%
JKNPP	0.06	0.077	-0.017	-28%
AINRC	0.055	0.052	0.003	5.45%
PDA	0.0498	0.0497	0.0001	0.20%
MPC	0.03052	0.03058	-0.00006	-0.20%
Total	Rs 1089.60 cr	Rs 405.13 cr	Rs 684.47 cr	62.82%

Table: Total income and expenditure declared by Regional Parties, FY 2018-19

Comparison of Income of Regional Parties, FY 2017-18 and FY 2018-19

- The total income of the **35** parties whose audit reports are available for both FY 2017-18 and 2018-19 increased from **Rs 238.28 cr** in FY 2017-18 to **Rs 1081.566 cr** in FY 2018-19, a **total increase of 354% or Rs 843.286 cr**.
- Two** Regional parties namely **PDA** and **NDPP** have **not submitted their Income Tax Returns** to the ECI for **FY 2017-18** and therefore, their income could not be compared.
- 26 parties** have shown an **increase in their income** from FY 2017-18 to FY 2018-19 while **9 parties** have shown a **decline in their income** during this period.
- Comparing the income of top 5 parties for FY 2018-19 with the previous financial year, **BJD** declared the highest increase in its income of **Rs 235.19 cr** or **1666.15%**, followed by **YSR-C** and **TRS** which declared a total increase of **Rs 166.84 cr** or **1171.73%** and **Rs 161.44 cr** or **592.01%** respectively.
- MGP** declared the maximum **decrease in income** between FY 2017-18 and 2018-19 by **94.95%** followed by **NPF** (**87.54%**) and **MNS** (**63.38%**).

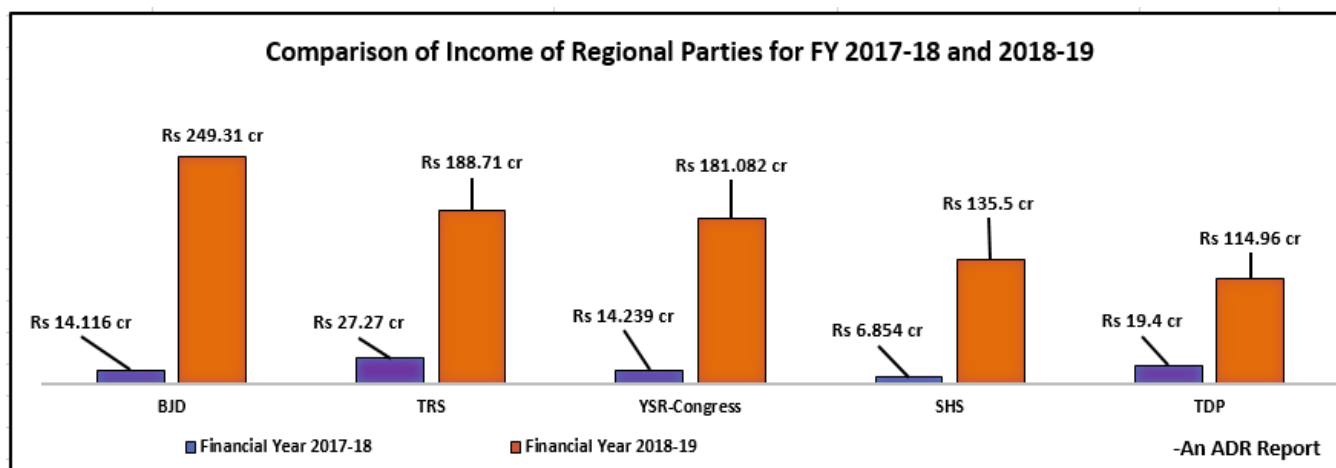


Chart: Comparison of Income of top 5 Regional political parties for FY 2017-18 and FY 2018-19

Party	Comparison of Income of Political Parties, FY 2017-18 and FY 2018-19		
	Financial Year 2017-18 (Rs. in cr)	Financial Year 2018-19 (Rs. in cr)	Increase/ decrease in total income
BJD	14.116	249.31	Rs 235.194 cr (1666.15%)
TRS	27.27	188.71	Rs 161.44 cr (592.01%)
YSR-Congress	14.239	181.082	Rs 166.843 cr (1171.73%)
SHS	6.854	135.5	Rs 128.646 cr (1876.95%)
TDP	19.4	114.96	Rs 95.56 cr (492.58%)
JDS	8.208	42.896	Rs 34.688 cr (422.61%)
SP	47.19	33.8	Rs -13.39 cr (-28.37%)
AIADMK	12.726	28.1	Rs 15.374 cr (120.81%)
DMK	35.748	26.347	Rs -9.401 cr (-26.30%)
JDU	12.03	23.57	Rs 11.54 cr (95.93%)
AAP	10.7	19.314	Rs 8.614 cr (80.50%)
PMK	1.17	6.27	Rs 5.10 cr (435.90%)
IUML	5.004	5.30	Rs 0.296 cr (5.92%)
SAD	3.914	4.88	Rs 0.966 cr (24.68%)
SDF	1.268	4.55	Rs 3.282 cr (258.83%)
GFP	0.056	2.257	Rs 2.201 cr (3930.36%)
INLD	1.038	1.93	Rs 0.892 cr (85.93%)
AIMIM	1.206	1.675	Rs 0.469 cr (38.89%)
MNS	4.52	1.655	Rs -2.865 cr (-63.38%)
AJSU	0.285	1.364	Rs 1.079 cr (378.60%)
RLD	2.656	1.28	Rs -1.376 cr (-51.81%)
RLSP	0.5	1.258	Rs 0.758 cr (151.60%)
JVM-P	0.737	1.135	Rs 0.398 cr (54.00%)
RJD	1.097	1.059	Rs -0.038 cr (-3.46%)
DMDK	0.878	0.88	Rs 0.002 cr (0.23%)
JMM	0.523	0.75	Rs 0.227 cr (43.40%)
AIUDF	0.157	0.63	Rs 0.473 cr (301.27%)
LJP	0.122	0.434	Rs 0.312 cr (255.74%)
MGP	3.644	0.184	Rs -3.46 cr (-94.95%)
MNF	0.149	0.1666	Rs 0.0176 cr (11.81%)
ZNP	0.0507	0.094	Rs 0.0433 cr (85.40%)
NPF	0.65	0.081	Rs -0.569 cr (-87.54%)
JKNPP	0.043	0.06	Rs 0.017 cr (39.53%)
AINRC	0.098	0.055	Rs -0.043 cr (-43.88%)
MPC	0.035	0.03	Rs -0.005 cr (-14.29%)
NDPP	NA	7.985	-
PDA	NA	0.0498	-
Total	Rs 238.28 cr	Rs 1081.566 cr	Rs 843.286 cr (354%)

Table: Comparison of income of Regional political parties, FY 2017-18 and FY 2018-19

Top sources of income of Regional Political Parties, FY 2018-19

- **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 2018-19.

- Among Regional parties, **YSR-C** received **99.998%** of its income from **Donations/Contributions** while **BJD** received **97.41%** of its income from **Grants/Donations/Contributions**.

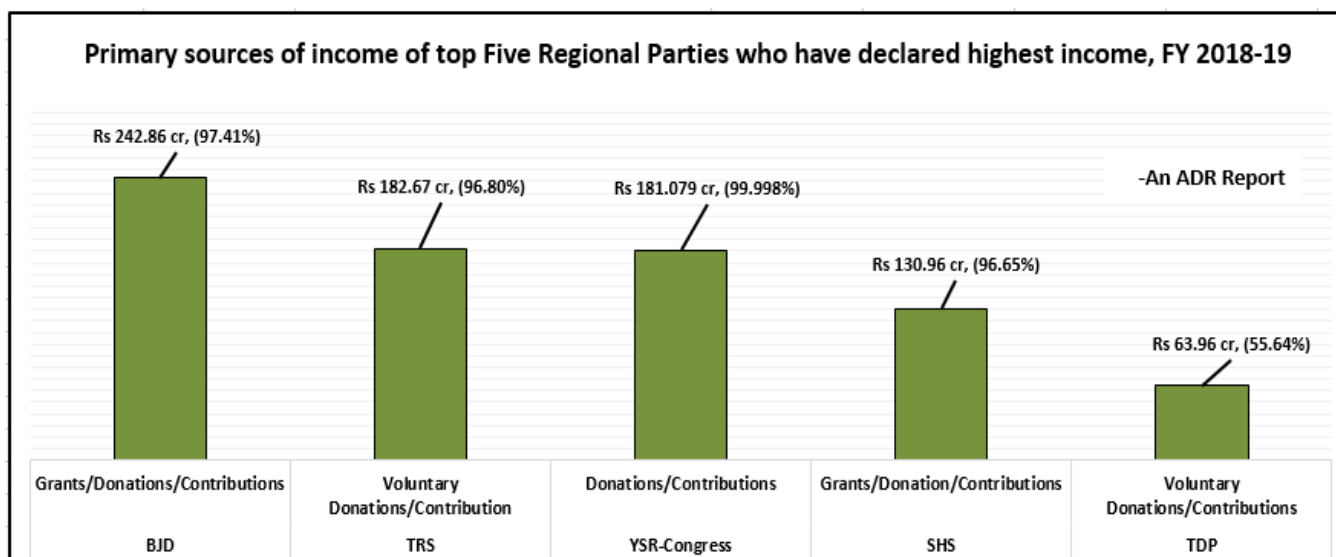


Chart: Major sources of income of Regional political parties with highest declared income, FY 2018-19

Regional Parties	Total Income	Political Parties' top 3 sources of Income : Financial Year 2018-19		
		Top 3 Sources of Income	Amount (Rs in cr)	Share of Income
BJD	Rs 249.31 cr	Grants/Donations/Contributions	242.86	97.41%
		FFD With UCO Bank Secretariat Branch	4.34	1.74%
		Sales of Publications	1.19	0.48%
		Other Income	0.92	0.37%
TRS	Rs 188.71 cr	Voluntary Donations/Contribution	182.67	96.80%
		Fee & Subscriptions	1.116	0.59%
		Interest Earned	4.248	2.25%
		Other Income	0.676	0.36%
YSR-Congress	Rs 181.082 cr	Donations/Contributions	181.079	99.998%
		Sale of Scrap	0.003	0.002%
SHS	Rs 135.50 cr	Grants/Donation/Contributions	130.96	96.65%
		Interest on Fixed Deposit with Bank	3.57	2.63%
		Fees & Subscription	0.9	0.66%
		Other Income	0.07	0.05%
TDP	Rs 114.96 cr	Voluntary Donations/Contributions	63.96	55.64%
		Fee & Subscriptions	43.23	37.60%
		Interest on deposits with Banks (General)	7.4	6.44%
		Other Income	0.37	0.32%
JDS	Rs 42.896 cr	Grants/Donations/Contributions	42.884	99.97%
		Other Income	0.012	0.03%
SP	Rs 33.80 cr	Interest Earned from Bank	31.45	93.05%
		Grants/Donations/Contributions	1.83	5.41%
		Fees & Subscription	0.51	1.51%
		Other Income	0.01	0.03%
AIADMK	Rs 28.10 cr	Interest Income	12.16	43.27%

Regional Parties	Total Income	Political Parties' top 3 sources of Income : Financial Year 2018-19		
		Top 3 Sources of Income	Amount (Rs in cr)	Share of Income
		Membership Fees & Subscription	10.24	36.44%
		Collection from issuance of forms & Application Fees	5.7	20.29%
		Other Income	0	0%
DMK	Rs 26.347 cr	Interest on Bank Deposits	11.894	45.14%
		Collection by Issuing Coupons	6	22.77%
		Fee & Subscriptions	4.44	16.85%
		Other Income	4.013	15.23%
JDU	Rs 23.57 cr	Grants/Donations/Contributions	21.81	92.53%
		Fees & Subscription	0.016	0.07%
		Other Income	1.744	7.40%
AAP	Rs 19.314 cr	Donation & Contribution	19.178	99.30%
		Interest Income	0.13	0.67%
		Fees & Subscription	0.0027	0.01%
		Other Income	0.0033	0.02%
NDPP	Rs 7.985 cr	Voluntary Contribution	7.96	99.69%
		Interest on FD	0.025	0.31%
PMK	Rs 6.27 cr	Grants/Donations/Contributions	4.639	74.00%
		Fees & Subscriptions	1.63	26.00%
IUML	Rs 5.30 cr	Flood Relief Fund Collected	4.79	90.38%
		Bank Interest	0.125	2.36%
		Rent	0.124	2.34%
		Other Income	0.261	4.92%
SAD	Rs 4.88 cr	Collection by Issuing Coupons	3.07	62.91%
		Grants/Donations/Contributions	1.65	33.81%
		Fees & Subscription	0.14	2.87%
		Other Income	0.02	0.41%
SDF	Rs 4.55 cr	Grants/Donations/Contributions	3.421	75.19%
		Income from Sale of Building	0.734	16.13%
		Fees & Subscriptions & Others	0.395	8.68%
GFP	Rs 2.257 cr	Grants/ Donations/ Contributions	2.257	100.00%
INLD	Rs 1.93 cr	Grants/Donations/Contributions	1.754	90.88%
		Interest on FDR	0.147	7.62%
		Bank Interest	0.025	1.30%
		Other Income	0.004	0.20%
AIMIM	Rs 1.675 cr	Interest on F.D.R s	0.906	54.09%
		Donations Received	0.569	33.97%
		Rent	0.07	4.18%
		Other Income	0.13	7.76%
MNS	Rs 1.655 cr	Grants/Donations/Contributions	1.046	63.20%
		Interest on Fixed Deposits	0.306	18.49%
		Income from Investment in Mutual Funds	0.301	18.19%
		Other Income	0.002	0.12%

Regional Parties	Total Income	Political Parties' top 3 sources of Income : Financial Year 2018-19		
		Top 3 Sources of Income	Amount (Rs in cr)	Share of Income
AJSU	Rs 1.36 cr	By Donations	0.7585	55.61%
		By Member Contribution & Subscription	0.5005	36.69%
		By Sundry Balances W/Off	0.105	7.70%
		Other Income	0	0%
RLD	Rs 1.28 cr	Capital Gain & Loss (Net)	0.738	57.66%
		Voluntary Contribution Received	0.196	15.31%
		Interest on FDR	0.176	13.75%
		Other Income	0.17	13.28%
RLSP	Rs 1.258 cr	Voluntary Contributions	1.258	100.00%
JVM-P	Rs 1.135 cr	Collection by Issuing Coupons/Sale of Publications	1.134	99.91%
		Interest received	0.001	0.09%
RJD	Rs 1.059 cr	Donation	1.0287	97.14%
		Other Income	0.0282	2.66%
		Party Sambidhan Book Sales	0.0021	0.20%
DMDK	Rs 0.88 cr	MP Election Nomination Receipt	0.678	77.05%
		Donation	0.118	13.41%
		Local Body Election Nomination	0.07	7.95%
		Other Income	0.014	1.59%
JMM	Rs 0.75 cr	Central Contribution	0.58	77.33%
		Donation	0.117	15.60%
		Membership Forms	0.05	6.67%
		Other Income	0.003	0.40%
AIUDF	Rs 0.63 cr	By Contribution towards Party Fund	0.4635	73.57%
		Nomination Fees from Candidates	0.1665	26.43%
LJP	Rs 0.434 cr	Sale of Coupons	0.3307	76.20%
		Donation	0.085	19.59%
		Interest of FDR	0.0183	4.22%
MGP	Rs 0.184 cr	By Donations received	0.184	100.00%
MNF	Rs 0.1666 cr	Grants/ Donations/ Contributions	0.094	56.42%
		Rent	0.045	27.01%
		Fee & Subscriptions	0.018	10.80%
		Other Income	0.0096	5.76%
ZNP	Rs 0.094	Monthly Contributions & General Donations	0.084	89.36%
		Membership Fees	0.01	10.64%
		Bank Interest	0	0%
NPF	Rs 0.081 cr	Donations & Contributions	0.081	100.00%
JKNPP	Rs 0.06 cr	Donation & Membership	0.06	100.00%
		Saving Intt.	0	0.00%
AINRC	Rs 0.055 cr	Grants/Donations/Contributions	0.055	100.00%
PDA	Rs 0.049 cr	Active members Fee	0.016	32.65%
		Donation from Members	0.012	24.49%
		Members enrolment fee	0.012	24.49%

Regional Parties	Total Income	Political Parties’ top 3 sources of Income : Financial Year 2018-19		
		Top 3 Sources of Income	Amount (Rs in cr)	Share of Income
		Other Income	0.009	18.37%
MPC	Rs 0.03 cr	Grants/ Donations/ Contributions	0.026	86.67%
		Rent	0.004	13.33%
Total Income declared (Rs in cr)			Rs 1089.60 cr	

Table: Top 3 sources of income of Regional Political Parties, FY 2018-19

Top items of expenditure of Regional Political Parties, FY 2018-19

- The most common types of expenditure, on which parties have incurred highest amount, are **election expenses, administrative and general expenses**.
- 12 out of 37 Regional political parties** incurred more than **50% of their total expenditure** on **Election campaign expenditure or election/general propaganda**.
- Amongst the top 5 parties, which have reported spending the highest overall amount, **YSR-C** spent the maximum, **Rs 53.136 cr** followed by **BJD** which spent **Rs 44.74 cr** on **election campaign expenditure** and **SP** spent the highest, **Rs 32.70 cr**, on **Election Expenditure**.

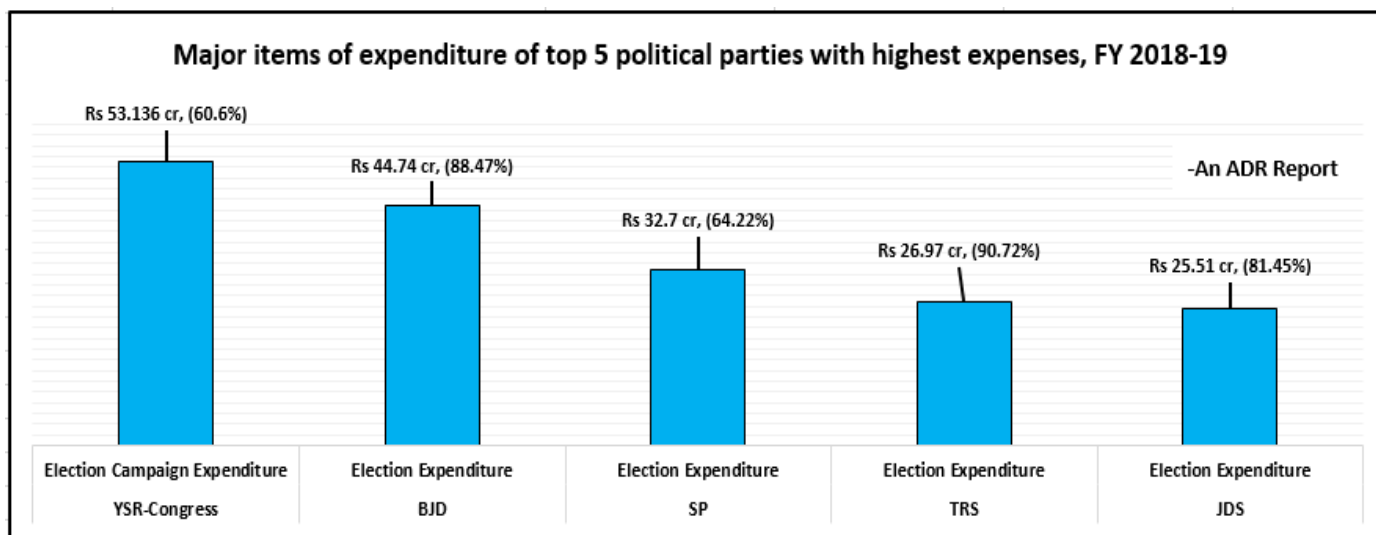


Chart: Major items of expenditure of top 5 Regional political parties with highest expenses, FY 2018-19

Regional Parties	Total Expenditure	Regional Parties' Top 3 Items of Expenditure: Financial Year- 2018-19		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
YSR-Congress	Rs 87.684 cr	Election Campaign Expenditure	53.136	60.60%
		Party Programme & Campaign Expenses	33.93	38.70%
		Administrative & General Expenses	0.33	0.40%
		Other Expenditure	0.288	0.30%
SP	Rs 50.92 cr (SP declared total as Rs 45.32 cr)	Election Expenditure	32.7	64.22%
		Administrative & General Expenses	11.52	22.62%
		Depreciation & Amortisation Expenses	3.99	7.84%
		Other Expenditure	2.71	5.32%
BJD	Rs 50.57 cr	Election Expenditure	44.74	88.47%
		Administrative and General Expenses	4.22	8.34%

Regional Parties	Total Expenditure	Regional Parties' Top 3 Items of Expenditure: Financial Year- 2018-19		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
		Depreciation & Amortisation Expenses	0.09	0.18%
		Other Expenditure	1.52	3.01%
TDP	Rs 48.68 cr	Election Expenditure	22.58	46.38%
		Administrative and General Expenses	21.26	43.67%
		Finance Costs	2.51	5.16%
		Other Expenditure	2.33	4.79%
JDS	Rs 31.32 cr	Election Expenditure	25.51	81.45%
		Administrative & General Expenses Depreciation	5.6	17.88%
		Employee Cost	0.21	0.67%
		Other Expenditure	0	0%
TRS	Rs 29.73 cr	Election Expenditure	26.97	90.72%
		Administrative & General Expenses	2.05	6.90%
		Depreciation and Amortisation Expenses	0.64	2.15%
		Other Expenditure	0.07	0.24%
DMK	Rs 29.079 cr	Election Expenditure	16.529	63.38%
		Administrative and General Expenses	9.27	35.55%
		Depreciation	1.09	4.18%
		Other Expenditure	2.19	8.40%
AAP	Rs 16.116 cr	Propaganda Expenses	6.69	41.51%
		Election Expenditure	4.3	26.68%
		Administrative & General Expenses	3.66	22.71%
		Other Expenditure	1.466	9.10%
SHS	Rs 14.56 cr	Election Expenditure	9.39	64.49%
		Meeting Expenses	0.716	4.92%
		Printed Material	0.604	4.15%
		Other Expenditure	3.85	26.44%
AIADMK	Rs 10.81 cr	Administrative and General Expenses	5.13	47.46%
		Family Benevolent Fund payments and Medical Relief Payments	3.21	29.69%
		Election Expenditure	1.22	11.29%
		Other Expenditure	1.25	11.56%
SAD	Rs 6.45 cr	Administrative & General Expenses	4.18	64.81%
		Election Expenditure	1.32	20.46%
		Employee Costs	0.6	9.30%
		Other Expenditure	0.35	5.43%
JDU	Rs 4.55 cr	Election Expenditure	3.36	73.85%
		Administrative & General Expenses	0.917	20.15%
		Employee Cost	0.196	4.31%
		Other Expenditure	0.077	1.69%
SDF	Rs 4.328 cr	Administrative & General Expenses	2.578	59.60%
		Election Expenditure	0.923	21.30%
		Finance Costs, Depreciations and Amortisation Expenses	0.827	19.10%

Regional Parties	Total Expenditure	Regional Parties' Top 3 Items of Expenditure: Financial Year- 2018-19		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
INLD	Rs 3.24 cr	Election Expenditure	2.51	77.47%
		Administrative and General Expenses	0.238	7.35%
		Depreciation & Amortisation Expenses	0.107	3.30%
		Other Expenditure	0.385	11.88%
IUML	Rs 3.08 cr	Flood Relief Fund Utilized	1.598	51.88%
		Salary	0.22	7.14%
		Muslim Youth League	0.185	6.01%
		Other Expenditure	1.077	34.97%
RLD	Rs 2.75 cr	Election Expenditure	1.61	58.55%
		Administrative & Others Expenses	0.646	23.49%
		Employee Cost	0.274	9.96%
		Other Expenditure	0.22	8.00%
PMK	Rs 2.279 cr	Administrative & General Expenses	1.725	75.69%
		Employee Costs	0.36	15.80%
		Depreciations and Amortisation Expenses	0.188	8.25%
		Other Expenditure	0.006	0.26%
MNS	Rs 2.26 cr	Election Expenditure	1.155	51.11%
		Administrative & General Expenses	0.987	43.67%
		Depreciation & Amortisation Expenses	0.063	2.79%
		Other Expenditure	0.055	2.43%
RJD	Rs 1.18 cr	Meeting & Conference Expenses	0.179	15.17%
		Depreciation	0.104	8.81%
		Salary & Wages	0.089	7.54%
		Other Expenditure	0.808	68.47%
NDPP	Rs 1.055 cr	Election/General Propaganda	0.86	81.52%
		Employee Costs	0.1	9.48%
		Administrative Cost	0.009	0.85%
		Other Expenditure	0.086	8.15%
AIMIM	Rs 0.678 cr	Political Survey and Research	0.28	41.30%
		Election Expenses	0.154	22.71%
		Travelling Expenses	0.079	11.65%
		Other Expenditure	0.165	24.34%
AIUDF	Rs 0.65 cr	To Helicopter Hiring Charges	0.4	61.54%
		To Printing of Election Material	0.104	16.00%
		To Salaries to Staff	0.048	7.38%
		Other Expenditure	0.098	15.08%
JVM-P	Rs 0.57 cr	Administrative & General Expenses	0.24	42.11%
		Election Expenditure	0.118	20.70%
		Employee Cost	0.1	17.54%
		Other Expenditure	0.112	19.65%
AJSU	Rs 0.434 cr	To Consultancy Expenses	0.12	27.65%
		To Printing Expenses	0.1	23.04%

Regional Parties	Total Expenditure	Regional Parties' Top 3 Items of Expenditure: Financial Year- 2018-19		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
		To Election Expense	0.08	18.43%
		Other Expenditure	0.134	30.88%
DMDK	Rs 0.39 cr	Kancheepuram Manadu Expenses	0.044	11.28%
		Party Meeting Expenses	0.037	9.49%
		Charity and Welfare	0.032	8.21%
		Other Expenditure	0.277	71.02%
JMM	Rs 0.36 cr	Administrative & General Expenses	0.21	58.33%
		Employee Cost	0.086	23.89%
		Election Expenditure	0.044	12.22%
		Other Expenditure	0.02	5.56%
GFP	Rs 0.278 cr	Sponsorship	0.10	35.97%
		Administrative and General Expenses	0.072	25.90%
		Employee Costs	0.0019	0.68%
		Other Expenditure	0.1041	37.45%
NPF	Rs 0.214 cr	Depreciation	0.12	56.07%
		Salaries	0.03	14.02%
		Refreshment Expenses	0.03	14.02%
		Other Expenditure	0.034	15.89%
MNF	Rs 0.1668 cr	Administrative and General Expenses	0.1069	64.09%
		Employees Costs	0.05952	35.68%
		Depreciation & Ammortisation Expenses	0.0004	0.23%
RLSP	Rs 0.16 cr	Books & Publications	0.12	75.00%
		Morcha/Rally/Andolan Expenses	0.02	12.50%
		Depreciation	0.01	6.25%
		Other Expenditure	0.01	6.25%
LJP	Rs 0.154 cr	Depreciation	0.070	45.45%
		Salary	0.026	16.88%
		Rent	0.023	14.94%
		Other Expenditure	0.035	22.73%
MGP	Rs 0.123 cr	Advertising Expenditure	0.055	44.72%
		Donation Given	0.022	17.89%
		Court Fees	0.01	8.13%
		Other Expenditure	0.036	29.27%
ZNP	Rs 0.096 cr	Honorarium	0.025	26.04%
		Office Rent	0.02	20.83%
		Repairs & Maintenance	0.009	9.38%
		Other Expenditure	0.042	43.75%
JKNPP	Rs 0.077	Salary	0.025	32.47%
		Function/Seminar Expenses	0.02	25.97%
		Hall Rent/Sitting Arrangement	0.02	25.97%
		Other Expenditure	0.012	15.58%
AINRC	Rs 0.056 cr	Printed materials, pamphlets, posters media, newspapers, magazines & rally	0.026	46.43%

Regional Parties	Total Expenditure	Regional Parties' Top 3 Items of Expenditure: Financial Year- 2018-19		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
		Employee Costs	0.015	26.79%
		Administrative and General Expenses	0.0097	17.32%
		Other Expenditure	0.0053	9.46%
PDA	Rs 0.049 cr	District Office maintenance	0.025	51.02%
		To Office Maintenance expenditures	0.0095	19.39%
		Rent charge of party head office, Ragailong	0.0082	16.73%
		Other Expenditure	0.0063	12.86%
MPC	Rs 0.03 cr	Employee Costs	0.018	60.00%
		Administrative and General Expenses	0.0118	39.33%
		Depreciation & Ammortisation Expenses	0.0002	0.67%
Total expenses declared (Rs in cr)			Rs 405.13 cr	

Table: Top 3 items of expenditure of Regional Parties, FY 2018-19

Share of income of Regional Parties from Electoral Bonds and other sources, FY 2018-19

- **37 Regional Parties** collected **Rs 919.31 cr** or **84.37%** of their total income from **voluntary contributions** (includes donations via Electoral Bonds and other Donations & Contributions) for FY 2018-19.
- During FY 2018-19, out of the 37 political parties whose annual audit reports are available on the ECI website, **7 political parties** have declared receiving **donations through Electoral Bonds** amounting to a total of **Rs 578.49 cr**.
- **BJD** received the highest donations worth **Rs 213.5 cr** or **85.64%** of its total income through Electoral Bonds followed by **TRS** declaring Electoral Bonds worth **Rs 141.5 cr** or **74.98%** and **YSR-C (Rs 99.84 cr or 55.14%)**.
- **7.39%** or **Rs 80.47 cr** of the total income was generated through **Interest Income & FDRs** by the political parties for FY 2018-19.

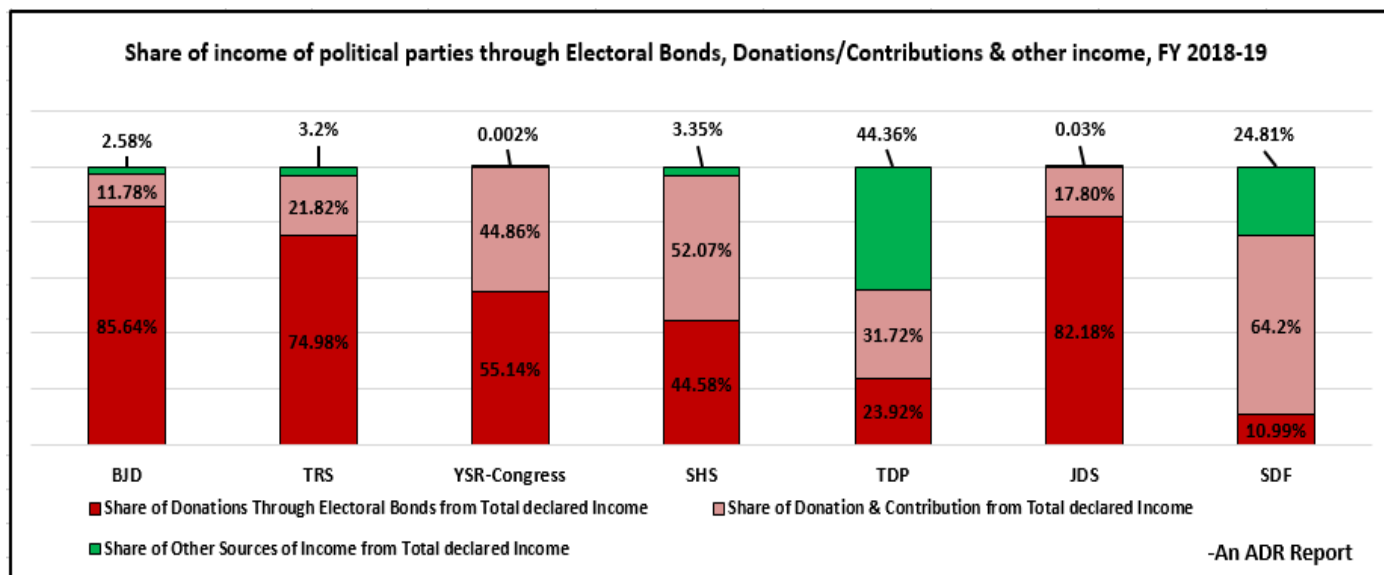


Chart: Share of income of Regional political parties through Electoral Bonds, Donations/Contributions & other income, FY 2018-19

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/1187-recognized-state-parties/>

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

Contact Details

<p>Media and Journalist Helpline +91 80103 94248 Email: adr@adrindia.org</p>	<p>Maj. Gen Anil Verma (Retd.) Head National Election Watch, Association for Democratic Reforms +91 11 4165 4200 +91 88264 79910 anilverma@adrindia.org</p>	<p>Prof Jagdeep Chhokar IIM Ahmedabad (Retd.) Founder Member National Election Watch, Association for Democratic Reforms +91 99996 20944 jchhokar@gmail.com</p>	<p>Prof Trilochan Sastry IIM Bangalore Founder Member, National Election Watch, Association for Democratic Reforms +91 94483 53285 tsastry@gmail.com</p>
---	--	--	--

Annexure – I

Regional Parties' Audit report status as per ECI website: FY 2017-18 and 2018-19				
S. No.	Political Party	Party code	FY 2017-18	FY 2018-19
1	Indian National Lok Dal	INLD	Submitted	Submitted
2	All India Anna Dravida Munnetra Kazhagam	AIADMK	Submitted	Submitted
3	Maharashtra Navnirman Sena	MNS	Submitted	Submitted
4	Shiromani Akali Dal	SAD	Submitted	Submitted
5	Jharkhand Mukti Morcha	JMM	Submitted	Submitted
6	Jharkhand Vikas Morcha (Prajantrik)	JVM-P	Submitted	Submitted
7	Rashtriya Lok Dal	RLD	Submitted	Submitted
8	AJSU Party	AJSU	Submitted	Submitted
9	Sikkim Democratic Front	SDF	Submitted	Submitted
10	Janata Dal (United)	JDU	Submitted	Submitted
11	Samajwadi Party	SP	Submitted	Submitted
12	Yuvajana Sramika Rythu Congress Party	YSR-Congress	Submitted	Submitted
13	Maharashtrawadi Gomantak Party	MGP	Submitted	Submitted
14	Naga People Front	NPF	Submitted	Submitted
15	Aam Aadmi Party	AAP	Submitted	Submitted
16	Biju Janata Dal	BJD	Submitted	Submitted
17	Janata Dal Secular	JDS	Submitted	Submitted
18	Telangana Rashtra Samithi	TRS	Submitted	Submitted
19	Desiya Murpokku Dravida Kazhagam	DMDK	Submitted	Submitted
20	Pattali Makkal Katchi	PMK	Submitted	Submitted
21	Nationalist Democratic Progressive Party	NDPP	Not submitted	Submitted
22	People's Democratic Alliance	PDA	Not submitted	Submitted
23	National People's Party	NPEP	Submitted	Not submitted
24	All India Forward Bloc	AIFB	Submitted	Not submitted
25	All India Majlis-e-Ittehadul Muslimeen	AIMIM	Submitted	Submitted
26	All India N.R. Congress	AINRC	Submitted	Submitted
27	All India United Democratic Front	AIUDF	Submitted	Submitted
28	Asom Gana Parishad	AGP	Submitted	Not submitted
29	Bodoland Peoples Front	BPF	Submitted	Not submitted
30	Dravida Munnetra Kazhagam	DMK	Submitted	Submitted
31	Goa Forward Party	GFP	Submitted	Submitted
32	Hill State People's Democratic Party	HSPDP	Submitted	Not submitted
33	Indian Union Muslim League	IUML	Submitted	Submitted
34	Jammu & Kashmir National Panthers Party	JKNPP	Submitted	Submitted
35	Jammu and Kashmir Peoples Democratic Party	JKPDP	Submitted	Not submitted
36	Kerala Congress (M)	KC-M	Submitted	Not submitted
37	Lok Jan Shakti Party	LJP	Submitted	Submitted
38	Mizo National Front	MNF	Submitted	Submitted
39	Mizoram People's Conference	MPC	Submitted	Submitted
40	People's Party of Arunachal	PPA	Submitted	Not submitted

Regional Parties' Audit report status as per ECI website: FY 2017-18 and 2018-19				
S. No.	Political Party	Party code	FY 2017-18	FY 2018-19
41	Rashtriya Janata Dal	RJD	Submitted	Submitted
42	Rashtriya Lok Samta Party	RLSP	Submitted	Submitted
43	Shiv Sena	SHS	Submitted	Submitted
44	Sikkim Krantikari Morcha	SKM	Submitted	Not submitted
45	Telugu Desam Party	TDP	Submitted	Submitted
46	People's Democratic Front	PDF	Not Submitted	Not submitted
47	Revolutionary Socialist Party	RSP	Not Submitted	Not submitted
48	Indigenous People's Front of Tripura	IPFT	Not Submitted	Not submitted
49	Jammu & Kashmir National Conference	JKNC	Not Submitted	Not submitted
50	Janta Congress Chhattisgarh (J)	JCC (J)	Not Submitted	Not submitted
51	United Democratic Party	UDP	Not Submitted	Not submitted
52	Zoram Nationalist Party	ZNP	Submitted	Submitted