

ANALYSIS OF INCOME & EXPENDITURE OF REGIONAL POLITICAL PARTIES FOR FY 2016-17

A Report by
Association for Democratic Reforms

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Analysis of Income & Expenditure of Regional Political Parties for FY 2016-17

Executive Summary

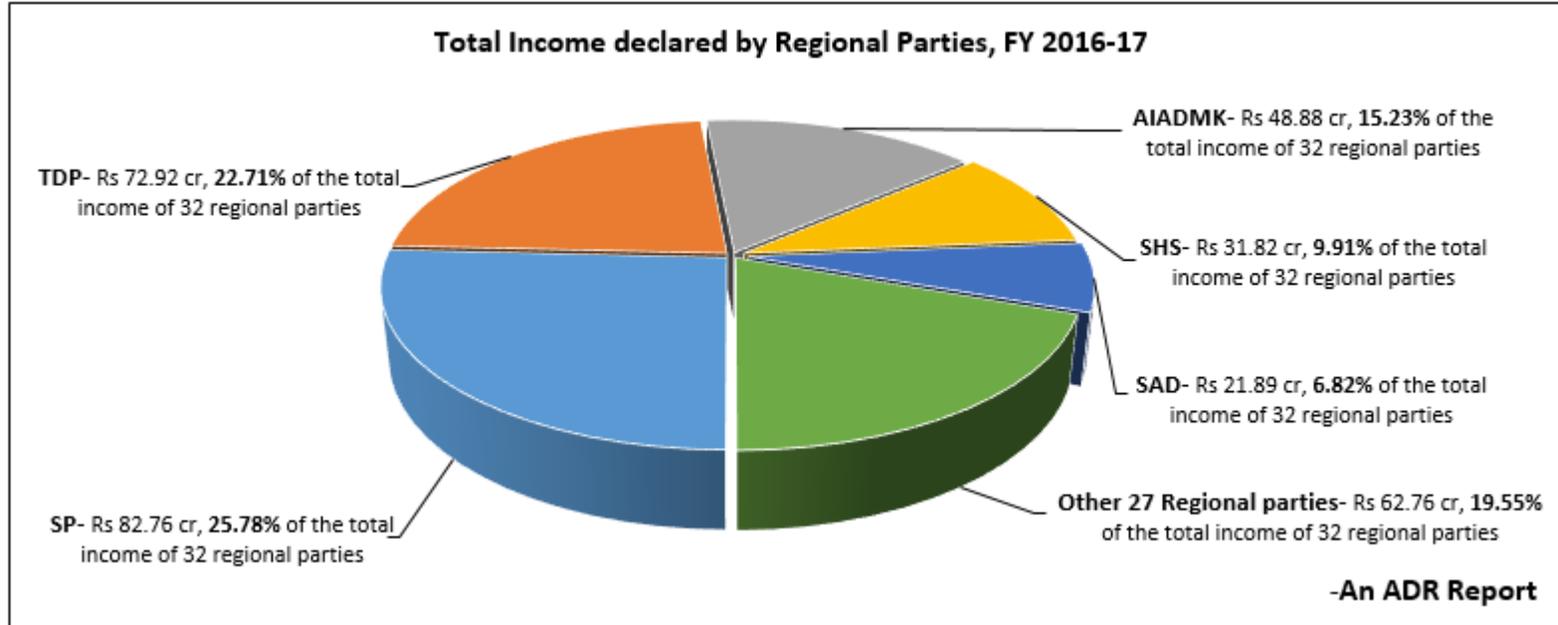
Political parties have multiple sources of funding and thus accountability and transparency should be an important aspect of their functioning. It is essential to have comprehensive and transparent accounting methods and systems, which should reveal the true financial position of the parties. The Election 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 Regional Parties during FY 2016-17, as declared by the parties in their IT Returns submitted to the ECI.

Status of submission of audited reports by the Regional Parties, FY 2016-17

- The due date for submission of annual audited accounts for the parties was **31st Oct, 2017**.
- Out of 48 regional parties considered, **12** had submitted their audit reports on time, while **20** have delayed their submission by several days, ranging from **13 days to 5 months or 147 days**.
- **Audit reports of 16** regional parties **for FY 2016-17** are unavailable on the website of the ECI, till the date of preparation of this report. This includes some major Regional Political Parties like **AAP, JKNC, RJD**, etc.
- Hence, this report analyses the income and expenditure of **32 Regional Political Parties**, who have submitted their audit report to the ECI, for **FY 2016-17**.

Income declared by Regional Parties, FY 2016-17

- The total income of all 32 Regional Parties for the FY 2016-17, was **Rs 321.03 cr**.
- **SP** reported having the highest income of **Rs 82.76 cr**, which forms **25.78%** of the total income of all 32 regional parties, closely followed by **TDP** with an income of **Rs 72.92 cr** or **22.71%** and **AIADMK** whose income was **Rs 48.88 cr** or **15.23%** of the total income of 32 regional parties.
- The total income of top 3 parties amounted to **Rs 204.56 cr**, which comprised **63.72% of the total income of 32 Regional Parties, collectively**.



Graph: Annual income for FY 2016-17 declared by Regional Parties

Comparison of Income of Regional Parties, FY 2015-16 and FY 2016-17

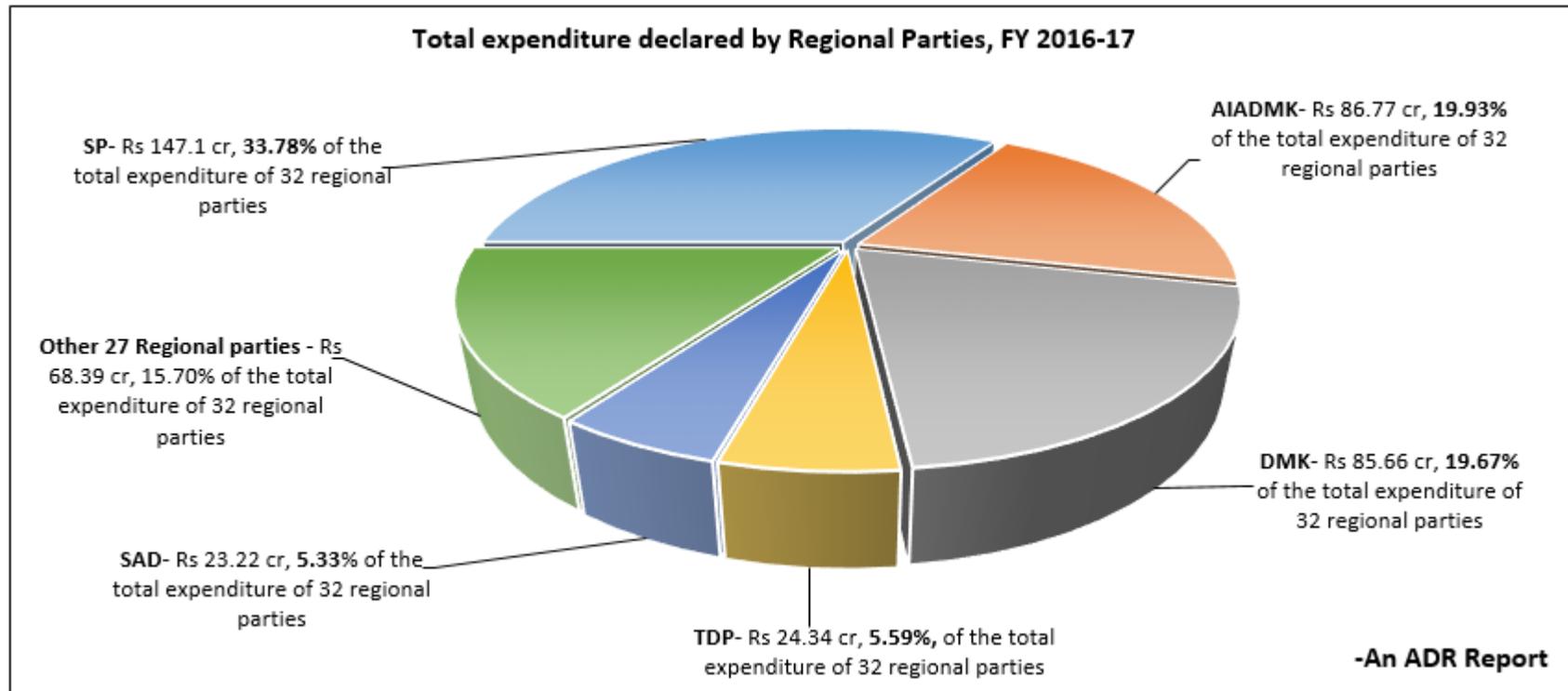
- Out of 32 regional parties, **43.75% or 14 parties** have shown a **decline in their income** from 2015-16 to 2016-17, while **40.63% or 13 parties** have shown an **increase in their income**. **15.63% or 5 regional parties** have **not submitted their Income Tax Return** to the ECI in FY 2015-16.
- Regional parties who have not submitted their audit report for FY 2015-16 are **INLD, MGP, JKPDP, AIUDF, and KC-M**.
- Total Income of 27 Regional Parties increased from **Rs 291.14 cr** in FY 2015-16, to **Rs 316.05 cr** in FY 2016-17, an **increase of 8.56% or Rs 24.91 cr**.

Unspent Income of Regional Parties, FY 2016-17

- There are **17 regional parties** who declared a part of their **income as remaining unspent** for the year 2016-17 while **15 parties** spent more than the income collected during the year.
- **AIMIM and JDS** have more than **87% of their total income remaining unspent** while **TDP** has **67%** of its income remaining unspent for FY 2016-17.
- **DMK** has declared spending **Rs 81.88 cr more than its income** while **SP** and **AIADMK** declared spending **Rs 64.34 cr** and **Rs 37.89 cr** more than their total income, respectively.

Expenditure incurred by Regional Parties, FY 2016-17

- Top 3 regional parties that have incurred highest expenditure are **SP** which had spent **Rs 147.1 cr**, followed by **AIADMK** which spent **Rs 86.77 cr** and **DMK** with **Rs 85.66 cr**.
- The total expenditure by **SP** is **33.78%** of the total expenditure as reported by 32 regional parties.
- Expenditure incurred by the **top 3 political parties** is **73.38%** of the total expenditure as reported by 32 regional parties.



Graph: Percentage share of regional parties in their total expenditure, FY 2016-17

Observations of ADR

- Out of 48 regional parties considered, the audit reports of **2 regional parties (J&K NPP and UDP)** are not available for **13 years** (between FY 2004-05 and 2016-17) with the ECI. **Complete reports are available only for 32 Regional Parties, for FY 2016-17.**
- **KJP**, which gained recognition post Lok Sabha elections 2014, has not submitted its audit report since its inception.
- **4 regional parties (AJSU, HSPDP, JKNC and KCM)** have defaulted **6 or more times** in submitting their audit reports to the ECI, between FY 2004-05 and 2016-17.
- The income tax returns/audit reports of Regional parties were obtained from the Election Commission of India. The income tax returns of **20 out of the 48 regional parties (42%)** analysed were unavailable at least once between FY 2015-16 and FY 2016-17.
- Audit reports of **INLD, MGP, JKDP, AIUDF, and KC-M** are unavailable for FY 2015-16 **for comparison.**
- The income of 27 Regional Parties (whose details are available for both FY 2015-16 and 2016-17) for the FY 2015-16 was **Rs 291.14 cr**, this increased by 8.56% to **Rs 316.05 cr** in FY 2016-17.
- The expenses of these 27 Regional Parties for the FY 2015-16 was **Rs 132.31 cr**, this increased by 224% or **Rs 296.64 cr** to **Rs 428.95 cr** in FY 2016-17.
- The most common and popular source of income for regional parties across FY 2015-16 and 2016-17 are **Grant/Donations/contributions/Gross Receipts and Interest Income (Bank, FD, TDR with Bank).**
- The most common and popular item of expenditure for regional parties across FY 2015-16 and 2016-17 are **election expenses and administrative and general expenses.**

Recommendations of ADR

- The Supreme Court gave a judgment on September 13, 2013 declaring that no part of a candidate's affidavit should be left blank. Along the same lines, we recommend that the Election Commission 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.**
- Accounts of Regional parties not following the ICAI guidelines for auditing of reports should be scrutinized by the IT department.
- **The Regional political parties must provide all information on their finances under the Right to Information Act.** This will only strengthen political parties, elections and democracy.

For information on 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>

Detailed Report

Status of submission of audited reports by the Regional Parties, FY 2016-17

- The due date for submission of annual audited accounts for the parties was **31st Oct, 2017**.
- **Only one-fourth** or 12 Regional Parties had submitted their audit reports on time i.e. by 31st Oct, 2016.
- **20 Regional parties** have delayed their submission by several days. **JDU** was the last party to file its audit report on **28th March, 2018, 147 days** after due date for submission of its report to the ECI.
- Audit reports of 16 parties are not yet available on the website of the Election Commission of India.

Regional Parties: Due date for submission: 31st Oct,'17					
S.No.	Political Party	Party Code	Status of submission	Date of submission	No. of days by which delayed
1	Naga People's Front	NPF	Submitted on time	10-Apr-17	-
2	Jharkhand Mukti Morcha	JMM	Submitted on time	16-May-17	-
3	Indian National Lokdal	INLD	Submitted on time	28-Jul-17	-
4	Shiromani Akali Dal	SAD	Submitted on time	28-Jul-17	-
5	Pattali Makkal Katchi	PMK	Submitted on time	31-Jul-17	-
6	Peoples Democratic Alliance	PDA	Submitted on time	12-Aug-17	-
7	Jharkhand Vikas Morcha (P)	JVM-P	Submitted on time	23-Sep-17	-
8	Rashtriya Lok Dal	RLD	Submitted on time	29-Sep-17	-
9	Desiya Murpokku Dravida Kazhagam	DMDK	Submitted on time	29-Sep-17	-
10	Sikkim Democratic Front	SDF	Submitted on time	16-Oct-17	-
11	Yuvajana Sramika Rythu Congress Party	YSR-Congress	Submitted on time	30-Oct-17	-
12	Samajwadi Party	SP	Submitted on time	31-Oct-17	-
13	Telugu Desam Party	TDP	Submitted with delay	14-Nov-17	13 days
14	All India Majlis-E-Ittehadul Muslimeen	AIMIM	Submitted with delay	16-Nov-17	15 Days
15	Maharashtrawadi Gomantak Party	MGP	Submitted with delay	30-Nov-17	29 days
16	Dravida Munnetra Kazhagam	DMK	Submitted with delay	6-Dec-17	35 Days
17	Indian Union Muslim League	IUML	Submitted with delay	7-Dec-17	36 Days
18	All India United Democratic Front	AIUDF	Submitted with delay	9-Dec-17	38 Days
19	Jammu & Kashmir Peoples Democratic Party	J&KPDP	Submitted with delay	13-Dec-17	42 days
20	Biju Janata Dal	BJD	Submitted with delay	14-Dec-17	43 days
21	Rashtriya Lok Samta Party	RLSP	Submitted with delay	14-Dec-17	43 days

Regional Parties: Due date for submission: 31st Oct,'17					
S.No.	Political Party	Party Code	Status of submission	Date of submission	No. of days by which delayed
22	All India Anna Dravida Munnetra Kazhagam	AIADMK	Submitted with delay	18-Dec-17	47 days
23	Asom Gana Parishad	AGP	Submitted with delay	22-Dec-17	51 days
24	Telangana Rashtra Samithi	TRS	Submitted with delay	26-Dec-17	55 days
25	Janata Dal (Secular)	JDS	Submitted with delay	2-Jan-18	61 days
26	Bodoland People's Front	BPF	Submitted with delay	17-Jan-18	77 days
27	Maharashtra Navnirman Sena	MNS	Submitted with delay	5-Feb-18	96 days
28	Kerala Congress (M)	KC-M	Submitted with delay	01-March-18	120 days
29	Shivsena	SHS	Submitted with delay	16-March-18	135 days
30	Lok Janshakti Party	LJP	Submitted with delay	24-March-18	143 days
31	Zoram Nationalist Party	ZNP	Submitted with delay	27-March-18	146 days
32	Janata Dal (United)	JDU	Submitted with delay	28-March-18	147 days
33	Aam Aadmi Party	AAP	Not submitted	-	203 days (As on 22-05-2018)
34	AJSU Party	AJSU	Not submitted	-	
35	All India Forward Bloc	AIFB	Not submitted	-	
36	All India N. R. Congress	AINRC	Not submitted	-	
37	Goa Forward Party	GFP	Not submitted	-	
38	Hills State People's Democratic Party	HSPDP	Not submitted	-	
39	Jammu and Kashmir National Conference	JKNC	Not submitted	-	
40	Jammu and Kashmir National Panthers Party	JKNPP	Not submitted	-	
41	Karnataka Janta Paksha	KJP	Not submitted	-	
42	Mizoram People's Conference	MPC	Not submitted	-	
43	National People's Party	NPP	Not submitted	-	
44	People's Party of Arunachal	PPA	Not submitted	-	
45	Rashtriya Janata Dal	RJD	Not submitted	-	
46	Revolutionary Socialist Party	RSP	Not submitted	-	
47	Sikkim Krantikari Morcha	SKM	Not submitted	-	
48	United Democratic Party	UDP	Not submitted	-	

Table: Status of submission of audit Report by Regional political parties to the ECI for FY 2016-17

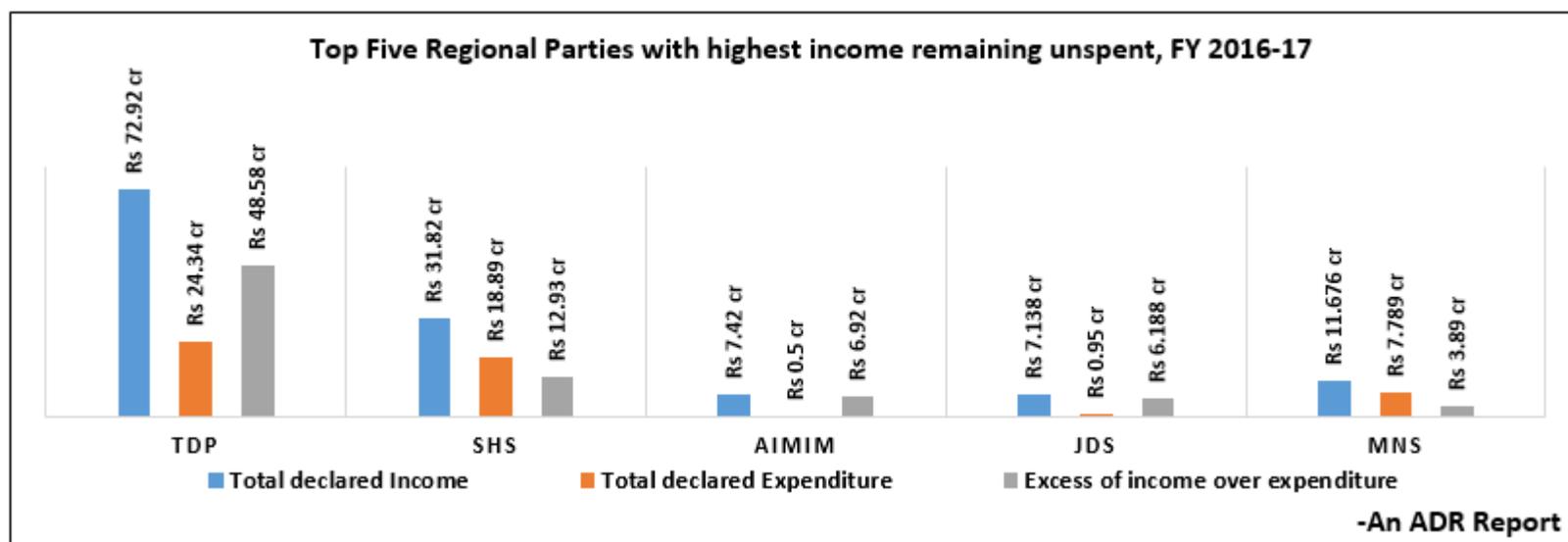
Total Income and Expenditure of Regional Political Parties, FY 2016-17

- During FY 2016-17, **SP** has the highest income of **Rs 82.76 cr** amongst all regional parties, followed by **TDP** with **Rs 72.92 cr** and **AIADMK** with **Rs 48.88 cr**.
- Top 3 regional parties that have incurred highest expenditure are **SP** which had spent **Rs 147.1 cr**, followed by **AIADMK** which spent **Rs 86.77 cr** and **DMK** with **Rs 85.66 cr**.
- **12** out of 32 regional parties, who have submitted their audit report, have **incurred expenditure more than their total income**. Out of these, 3 parties, **DMK, DMDK** and **INLD** have spent more than **400% of their total income** during FY 2016-17.

Total income and expenditure declared by Regional Parties, FY 2016-17 (Rs in cr)				
Regional Political Party	Total declared Income	Total declared Expenditure	Excess of income over expenditure	Share of income remaining unspent
SP	82.76	147.1	-64.34	-78%
TDP	72.92	24.34	48.58	67%
AIADMK	48.88	86.77	-37.89	-78%
SHS	31.82	18.89	12.93	41%
SAD	21.89	23.22	-1.33	-6%
MNS	11.676	7.789	3.89	33%
AIMIM	7.42	0.50	6.92	93%
JDS	7.138	0.95	6.188	87%
RLD	7.08	6.39	0.69	10%
TRS	3.79	6.49	-2.70	-71%
DMK	3.78	85.66	-81.88	-2166%
MGP	3.64	3.32	0.32	9%
JDU	3.59	1.79	1.80	50%
PMK	3.5844	4.207	-0.62	-17%
SDF	2.53	1.507	1.02	40%
BJD	1.88	4.18	-2.30	-122%
YSR-Congress	0.94	1.23	-0.29	-31%
DMDK	0.83	4.84	-4.01	-483%
LJP	0.75	0.44	0.31	41%
JVM-P	0.67	0.46	0.21	31%
AGP	0.505	0.496	0.009	2%

Total income and expenditure declared by Regional Parties, FY 2016-17 (Rs in cr)				
Regional Political Party	Total declared Income	Total declared Expenditure	Excess of income over expenditure	Share of income remaining unspent
J&KPDP	0.49	0.41	0.08	16%
NPF	0.41	0.53	-0.12	-29%
BPF	0.336	0.256	0.08	24%
AIUDF	0.327	1.02	-0.693	-212%
JMM	0.319	0.37	-0.05	-16%
INLD	0.303	1.557	-1.25	-414%
IUML	0.243	0.242	0.001	0.4%
RLSP	0.235	0.23	0.005	2%
KC-M	0.2302	0.2287	0.0015	1%
PDA	0.0446	0.0452	-0.0006	-1%
ZNP	0.024	0.026	-0.002	-8%
Total	Rs 321.03 crores	Rs 435.48 crores	Rs -114.45 crores	-36%

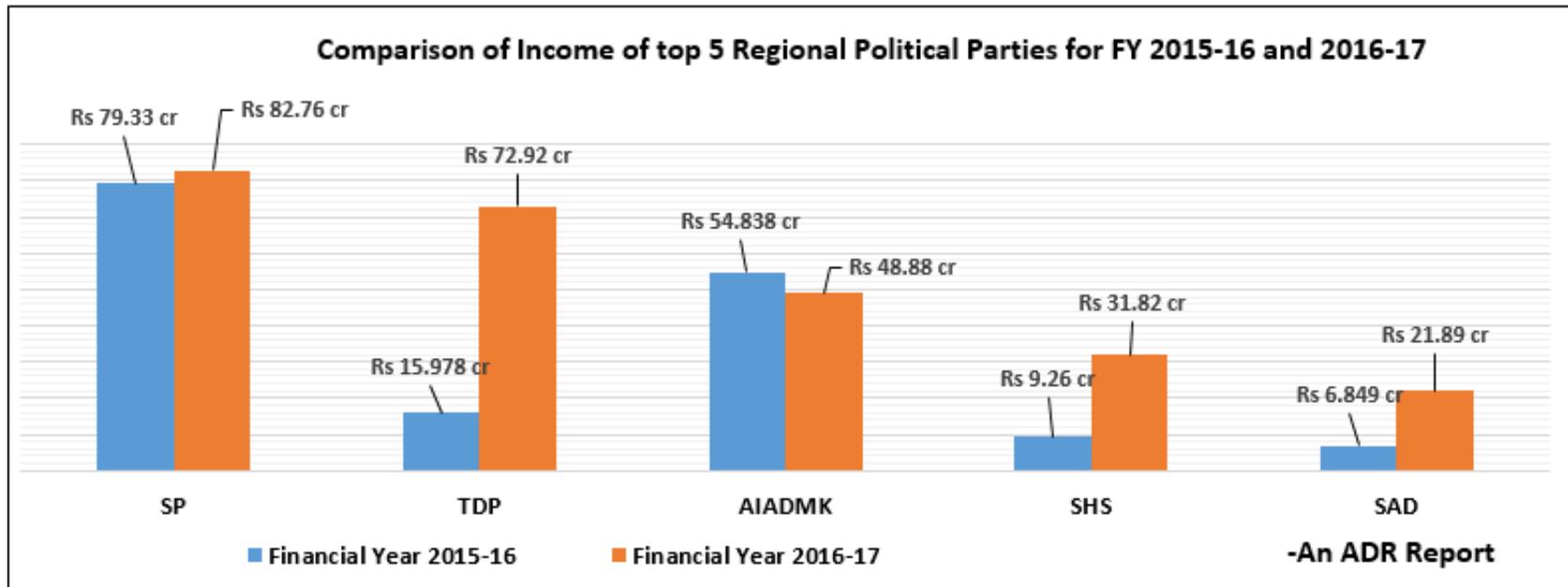
Table: Total income and expenditure declared by Regional Parties, FY 2016-17



Graph: Top 5 Regional Parties with highest income remaining unspent, FY 2016-17

Comparison of Income of Regional Parties, FY 2015-16 and FY 2016-17

- 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.
- 3 regional parties; **SP**, **TDP** and **AIADMK** featured in the top 5, reporting **highest income for both years**, FY 2015-16 and 2016-17.
- **RLD**, **AGP** and **JVM-P** have seen the maximum percentage growth of **1459%**, **742%** and **440%**, respectively, in their income from **FY 2015-16 to 2016-17**.



Graph: Comparison of Income of regional parties for FY 2015-16 and 2016-17

Total Income declared by Regional Parties for FY 2015-16 and 2016-17			
Regional Party	Financial Year 2015-16 (Rs. in cr)	Financial Year 2016-17 (Rs. In cr)	Increase/ decrease in total income (in %)
SP	79.33	82.76	Rs 3.43 cr (4.32%)
TDP	15.978	72.92	Rs 56.94 cr (356.38%)
AIADMK	54.838	48.88	Rs -5.95 cr (-10.86%)

Total Income declared by Regional Parties for FY 2015-16 and 2016-17			
Regional Party	Financial Year 2015-16 (Rs. in cr)	Financial Year 2016-17 (Rs. In cr)	Increase/ decrease in total income (in %)
SHS	9.26	31.82	Rs 22.56 cr (243.63%)
SAD	6.849	21.89	Rs 15.04 cr (219.61%)
MNS	5.517	11.676	Rs 6.159 cr (111.64%)
AIMIM	3.36	7.42	Rs 4.06 cr (120.83%)
JDS	2.06	7.138	Rs 5.078 cr (246.50%)
RLD	0.454	7.08	Rs 6.626 cr (1459.47%)
TRS	8.908	3.79	Rs -5.118 cr (-57.45%)
DMK	77.63	3.78	Rs -73.85 cr (-95.13%)
JDU	6.579	3.59	Rs -2.989 cr (-45.43%)
PMK	6.076	3.5844	Rs -2.49 cr (-41.01%)
SDF	0.63	2.53	Rs 1.90 cr (301.59%)
BJD	2.45	1.88	Rs -0.57 cr (-23.27%)
YSR-Congress	1.91	0.94	Rs -0.97 cr (-50.79%)
DMDK	3.12	0.83	Rs -2.29 cr (-73.40%)
LJP	2.41	0.75	Rs -1.66 cr (-68.88%)
JVM-P	0.124	0.67	Rs 0.546 cr (440.32%)
AGP	0.06	0.505	Rs 0.445 cr (741.67%)
NPF	0.43	0.41	Rs -0.02 cr (-4.65%)
BPF	1.86	0.336	Rs -1.52 cr (-81.94%)
JMM	0.45	0.319	Rs -0.13 cr

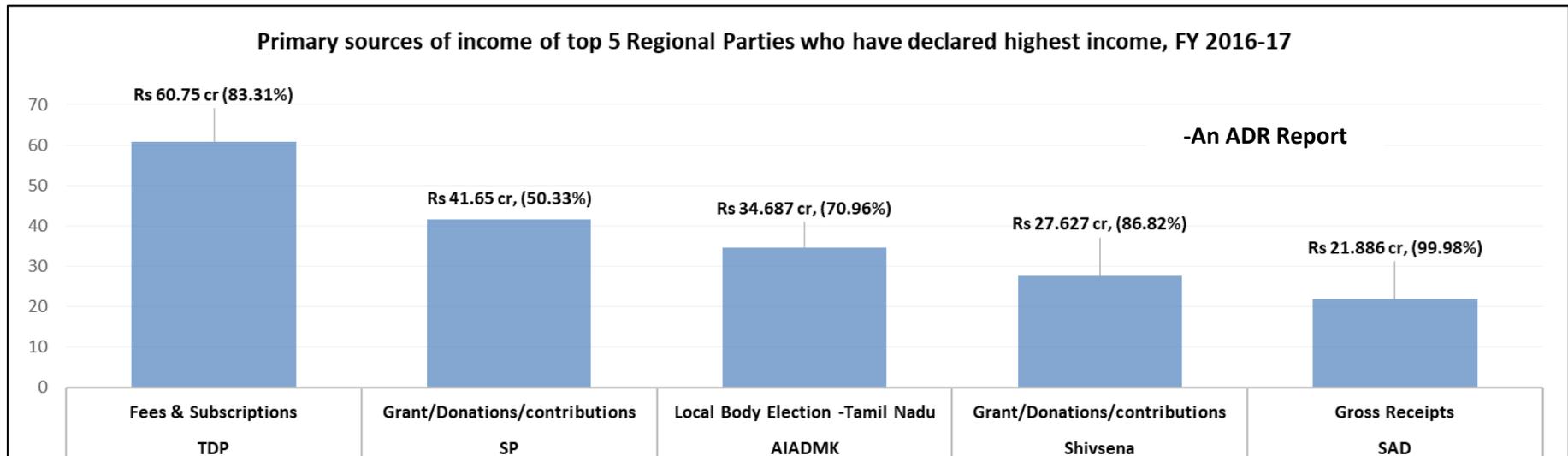
Total Income declared by Regional Parties for FY 2015-16 and 2016-17			
Regional Party	Financial Year 2015-16 (Rs. in cr)	Financial Year 2016-17 (Rs. In cr)	Increase/ decrease in total income (in %)
			(-29.11%)
IUML	0.13	0.243	Rs 0.11 cr (86.92%)
RLSP	0.616	0.235	Rs -0.38 cr (-61.85%)
PDA	0.09	0.0446	Rs -0.045 cr (-50.44%)
ZNP	0.02	0.024	Rs 0.004 cr (20.00%)
KC-M	Did not submit	0.2302	-
INLD	Did not submit	0.303	-
AIUDF	Did not submit	0.327	-
J&KPDP	Did not submit	0.49	-
MGP	Did not submit	3.64	-
Total	Rs 291.14 crores	Rs 321.03 crores	NA

Table: Comparison of income of regional parties, FY 2015-16 and 2016-17

Top 3 sources of income of Regional Parties, FY 2016-17

- **Grant/Donations/contributions, Membership Fees & Subscriptions** and **Interest Income** are some of the most common sources of income that feature amongst the top three across regional parties.
- For 27 regional parties, **top two sources of income contribute more than 92% of their total income** received by the parties throughout the year.

- Amongst all regional parties, **TDP** has received the highest amount worth **Rs 60.75 cr** from **“Fees and Subscriptions”**. It forms **83.31%** of its total income.



Graph: Top sources of income of top 5 Regional Parties for FY 2016-17

Regional Party	Total Income	Financial Year 2016-17		
		Top 3 Source of Income	Amount (Rs in cr)	Share of Income
SP	Rs 82.76 cr	Grant/Donations/contributions	41.65	50.33%
		Interest Earned from Bank on FDR & SIB A/c's	40.2	48.57%
		Fees & Subscriptions	0.907	1.10%
		Other Income	0.003	0.004%
TDP	Rs 72.92 cr	Fees & Subscriptions	60.75	83.31%
		Voluntary Donations/Contribution	6.858	9.40%
		Interest on deposits with scheduled banks in India, Earmarked funds and IT Refund	5.29	7.25%
		Other Income	0.022	0.03%
AIADMK	Rs 48.88 cr	Local Body Election -Tamil Nadu	34.687	70.96%
		Interest Income	13.509	27.64%
		Membership Fees & Subscription	0.642	1.31%
		Other Income	0.042	0.09%

Regional Party	Total Income	Financial Year 2016-17		
		Top 3 Source of Income	Amount (Rs in cr)	Share of Income
Shivsena	Rs 31.82 cr	Grant/Donations/contributions	27.627	86.82%
		Interest on FD and Bank	3.28	10.31%
		Fees & Subscriptions	0.77	2.42%
		Other Income	0.143	0.45%
SAD	Rs 21.89 cr	Gross Receipts	21.886	99.98%
		Bank Interest	0.004	0.02%
MNS	Rs 11.676 cr	Grant/Donations/contributions	11.333	97.06%
		Interest on Fixed Deposits	0.342	2.93%
		Miscellaneous Income	0.001	0.01%
		Other Income	0	0%
AIMIM	Rs 7.42 cr	By Rent (Net)	6.25	84.23%
		By Interest on F.D.Rs	1.01	13.61%
		By share of Income from Darussalam Board	0.13	1.75%
		Other Income	0.03	0.40%
JDS	Rs 7.138 cr	Grant/Donations/contributions	6.82	95.54%
		Membership Form Fee	0.283	3.96%
		Sale of Membership Books	0.026	0.36%
		Other Income	0.009	0.13%
RLD	Rs 7.08 cr	Capital Gain & Loss (Net)	3.11	43.93%
		Voluntary Contribution Received	1.257	17.75%
		Profit on Sale of Agriculture Land	1.49	21.05%
		Other Income	1.223	17.27%
TRS	Rs 3.79 cr	Membership Fees & Donations	3.237	85.41%
		FD Interest, Bank Interest and Interest on IT Refund	0.488	12.88%
		Election Expenses Refund	0.065	1.72%
		Other Income	0	0%
DMK	Rs 3.78 cr	Interest on Bank Deposits	3.053	80.77%
		Lawyer Wing & Women's wing contributions	0.224	5.93%
		Membership Fees & Collections (Women, Student, Lawyer, Engineer Wing)	0.1725	4.56%

Regional Party	Total Income	Financial Year 2016-17		
		Top 3 Source of Income	Amount (Rs in cr)	Share of Income
		Other Income	0.3305	8.74%
MGP	Rs 3.64 cr	By Donation received	3.64	100%
JDU	Rs 3.59 cr	Fees & Subscriptions	1.907	53.12%
		Grant/Donations/contributions	1.579	43.98%
		Interest from Bank and IT Refund	0.104	2.90%
		Other Income	0	0%
PMK	Rs 3.5844 cr	Grant/Donations/contributions	3.584	99.99%
		Interest from Fixed deposit	0.0004	0.01%
		Coupons/Sale of Publications	0	0%
SDF	Rs 2.53 cr	Grant/Donations/contributions	1.754	69.33%
		Fees & Subscriptions	0.776	30.67%
BJD	Rs 1.88 cr	TDR With Bank (Central Bank & State Bank)	1.504	80.00%
		Fees & Subscriptions	0.358	19.04%
		Grant/Donations/contributions	0	0%
		Other Income	0.018	0.96%
YSR- Congress	Rs 0.941 cr	Donations/Contributions	0.94	99.89%
		Sale of Scrap	0.001	0.11%
		Interest on Savings Bank account	0	0%
		Other Income	0	0%
DMDK	Rs 0.83 cr	Local Body Election Nomination 2016	0.43	51.81%
		Interest on Fixed Deposits	0.196	23.61%
		Membership Fee received	0.19	22.89%
		Other Income	0.014	1.69%
LJP	Rs 0.75 cr	Donations	0.46	61.33%
		Sale of coupon	0.20	26.67%
		Interest on FDR	0.09	12%
		Other Income	0	0%
JVM-P	Rs 0.67 cr	Subscription from sale of coupons	0.656	97.91%
		Grant/Donations/contributions	0.01	1.49%
		Interest received	0.002	0.30%

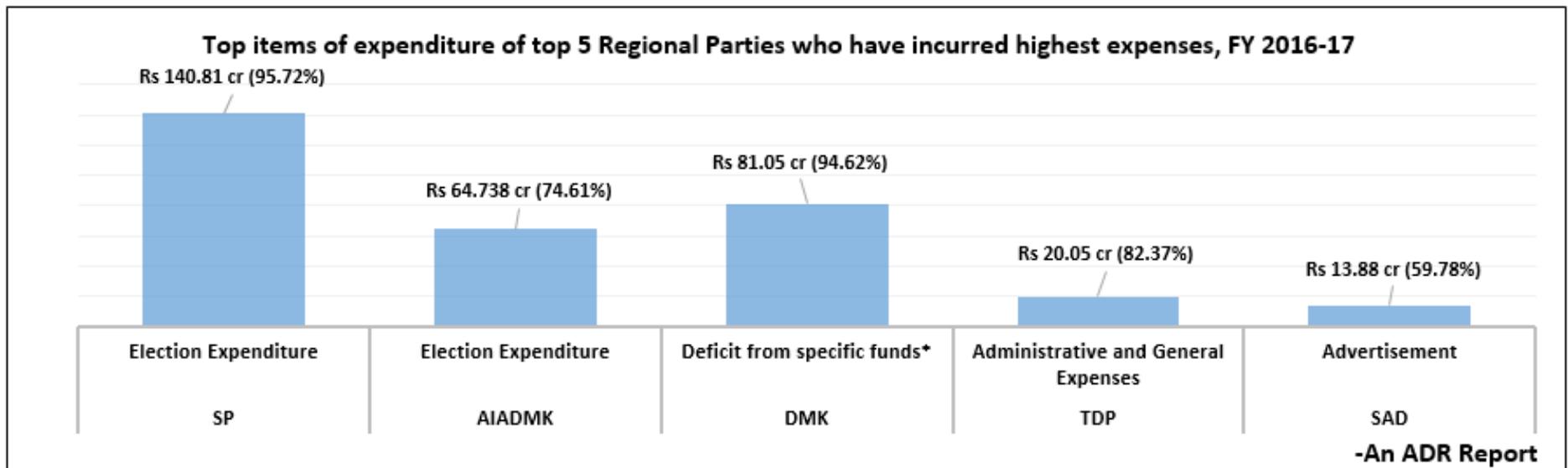
Regional Party	Total Income	Financial Year 2016-17		
		Top 3 Source of Income	Amount (Rs in cr)	Share of Income
		Other Income	0.002	0.30%
AGP	Rs 0.505 cr	Donations & Subscriptions	0.437	86.53%
		House Rent	0.065	12.87%
		Fixed Deposit Interest	0.002	0.40%
		Other Income	0.001	0.20%
JKPDP	Rs 0.49 cr	Membership Fee	0.277	56.53%
		Donations	0.21	42.86%
		Interest on Bank Balance	0.003	0.61%
		Other Income	0	0%
NPF	Rs 0.41 cr	Donations Received	0.41	100.00%
BPF	Rs 0.336 cr	Donations Received	0.33	98.21%
		Membership Fees	0.006	1.79%
AIUDF	Rs 0.327 cr	By Contribution towards Party Fund	0.286	87.46%
		By Share of Membership Fees	0.041	12.54%
JMM	Rs 0.319 cr	Levi (Central Comm.)	0.3085	96.71%
		Membership Forms	0.0065	2.04%
		Life Membership fees	0.004	1.25%
		Other Income	0	0.00%
INLD	Rs 0.303 cr	Interest On For & Bank Interest	0.227	74.92%
		Donations	0.075	24.75%
		Misc. Income	0.001	0.33%
		Other Income	0	0%
IUML	Rs 0.243 cr	Hundi Collection	0.241	99.18%
		Bank Interest	0.002	0.82%
KC-M	Rs 0.2302 cr	Election Contribution	0.1875	81.45%
		Levy from Steering Committee Members	0.0427	18.55%
RLSP	Rs 0.235 cr	Voluntary Contributions	0.235	100%
PDA	Rs 0.0446 cr	Active Members fee	0.016	35.90%
		Donations from Member	0.0115	25.80%
		Members Enrolment Fee	0.0096	21.50%

Regional Party	Total Income	Financial Year 2016-17		
		Top 3 Source of Income	Amount (Rs in cr)	Share of Income
ZNP	Rs 0.024	Other Income	0.0075	16.80%
		Contribution from Members	0.016	68.75%
		Membership Fee	0.007	30.25%
		Bank Interest	0.0002	1%
		Other Income	0	0

Table: Top 3 sources of income of Regional Parties in their ITR from FY 2016-17

Top 3 items of expenditure of Regional Parties, FY 2016-17

- The most common types of expenditure, on which parties have incurred highest amount, are **election expenses, administrative and general expenses.**
- **16 regional parties** or 50% of the total regional parties have incurred **more than 82% of their total expenditure on only top two items of expenditure.**
- Amongst the top 5 parties, which have reported spending the highest overall amount, **SP** spent the maximum, **Rs 140.81 cr on Elections**, followed by **DMK** which has spent the highest, **Rs 81.05 cr on Deficit from specific funds.** **AIADMK** has spent **Rs 64.738 cr on election expenditure.**



Graph: Top item of expenditure of top 5 Regional Parties for FY 2016-17

Regional Party	Total Expenditure	Financial Year 2016-17		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
SP	Rs 147.10 cr	Election Expenditure	140.81	95.72%
		Administrative & General Expenses	2.81	1.91%
		Depreciations & Amortisations Expenses	2.55	1.73%
		Other Expenditure	0.93	0.63%
AIADMK	Rs 86.77 cr	Election Expenditure	64.738	74.61%
		Family Benevolent Fund payments and Medical Relief Payments	18.29	21.08%
		Administrative and General Expenses	3.15	3.63%
		Other Expenditure	0.592	0.68%
DMK	Rs 85.66 cr	Deficit from specific funds*	81.05	94.62%
		Depreciation (as per fixed assets schedule)	1.496	1.75%
		Party Development expenses	1.468	1.71%
		Other Expenditure	1.646	1.92%
TDP	Rs 24.34 cr	Administrative and General Expenses	20.05	82.37%
		Election Expenditure	1.748	7.18%
		Employee Costs	1.7	6.98%
		Other Expenditure	0.842	3.46%
SAD	Rs 23.2 cr	Advertisement	13.88	59.78%
		Travelling & Conveyance	7.43	32.00%
		Salary	0.36	1.55%
		Other Expenditure	1.55	6.68%
Shivsena	Rs 18.89 cr	Election Expenditure	14.286	75.63%
		Festival Celebration Expenses	1.12	5.93%
		Administrative and General Expenses	0.789	4.18%
		Other Expenditure	2.695	14.27%
MNS	Rs 7.789 cr	Election Expenditure	6.3	80.88%
		Administrative and General Expenses	1.347	17.29%
		Depreciation & Amortisation Expenses	0.085	1.09%
		Other Expenditure	0.057	0.73%
TRS	Rs 6.49 cr	Members Group Insurance Premium	5.438	83.79%

Regional Party	Total Expenditure	Financial Year 2016-17		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
		Training & Review Meeting Expenses	0.3	4.62%
		Donations	0.15	2.31%
		Other Expenditure	0.602	9.28%
RLD	Rs 6.39 cr	Election Expenditure	4.97	77.78%
		Administrative & Others Expenses	1.01	15.81%
		Employee Cost	0.207	3.24%
		Other Expenditure	0.203	3.18%
DMDK	Rs 4.84 cr	Advertisement & Publicity	2.998	61.94%
		Election Expenses	1.003	20.72%
		Printing & Stationery	0.23	4.75%
		Other Expenditure	0.609	12.58%
PMK	Rs 4.207 cr	Administrative & General Expenses	3.689	87.69%
		Employee Costs	0.258	6.13%
		Depreciation & Amortisation Expenses	0.257	6.11%
		Other Expenditure	0.003	0.07%
BJD	Rs 4.18 cr	Election Expenditure	2.98	71.29%
		Administrative and General Expenses	0.917	21.94%
		Employee Costs	0.24	5.74%
		Other Expenditure	0.043	1.03%
MGP	Rs 3.32 cr	Election candidate expenditure	2.19	65.96%
		Advertising expenditure	0.45	13.55%
		Banners expenditure	0.257	7.74%
		Other Expenditure	0.423	12.74%
JDU	Rs 1.79 cr	Administrative & General Expenses	1.515	84.60%
		Employee Cost	0.23	12.80%
		Depreciations & Amortization	0.046	2.60%
		Other Income	0	0%
INLD	Rs 1.557 cr	Advertisement General other than Election	0.28	17.98%
		Depreciation	0.238	15.29%
		Rally Expense	0.232	14.90%

Regional Party	Total Expenditure	Financial Year 2016-17		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
		Other Expenditure	0.807	51.83%
SDF	Rs 1.507 cr	Administrative & General Expenses	1.259	83.54%
		Finance Costs, Depreciations and Amortisation expenses	0.227	15.06%
		Election Expenses	0.021	1.39%
		Other Expenditure	0	0%
YSR- Congress	Rs 1.23 cr	Administrative & General Expenses	0.928	75.45%
		Employee Cost	0.135	10.98%
		Office Maintenance	0.09	7.32%
		Other Expenditure	0.077	6.26%
AIUDF	Rs 1.02 cr	Printing of Election Materials	0.31	30.39%
		Helicopter Hiring Charges	0.25	24.51%
		Paid to Party Candidates for Election expenditure	0.2	19.61%
		Other Expenditure	0.26	25.49%
JDS	Rs 0.95 cr	Election Expenditure	0.577	60.74%
		Administrative & General Expenses	0.25	26.32%
		Employee Cost	0.106	11.16%
		Other Expenditure	0.017	1.79%
NPF	Rs 0.53 cr	Loss due to Mob Violence	0.199	37.55%
		Depreciation	0.126	23.77%
		Salaries	0.094	17.74%
		Other Expenditure	0.111	20.94%
AIMIM	Rs 0.50 cr	Travelling Expense	0.265	53.00%
		Election Expenses	0.07	14.00%
		Aid for Coaching and Training	0.064	12.80%
		Other Expenditure	0.101	20.20%
AGP	Rs 0.496 cr	Election Expenses	0.375	75.60%
		Meeting Expenses	0.047	9.48%
		Salary	0.036	7.26%
		Other Expenditure	0.038	7.66%

Regional Party	Total Expenditure	Financial Year 2016-17		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
JVM-P	Rs 0.46 cr	Administrative and General Expenses	0.15	32.61%
		Employee Cost	0.096	20.87%
		Election Expenditure	0.076	16.52%
		Other Expenditure	0.138	30.00%
LJP	Rs 0.44 cr	Depreciations	0.10	22.73%
		Payment to candidates	0.09	20.45%
		Rent	0.07	15.91%
		Other Expenditure	0.18	40.91%
JKPDP	Rs 0.41 cr	District Zones & Halqa expenditure	0.208	50.73%
		Establishment	0.073	17.80%
		Buntings etc.	0.037	9.02%
		Other Expenditure	0.092	22.44%
JMM	Rs 0.37 cr	Administrative and general expenses	0.158	42.70%
		Election expenditure	0.11	29.73%
		Employee Cost	0.09	24.32%
		Other Expenditure	0.012	3.24%
BPF	Rs 0.256 cr	Staff Salary	0.078	30.47%
		Fuel Expenses	0.043	16.80%
		Travelling	0.039	15.23%
		Other Expenditure	0.096	37.50%
IUML	Rs 0.242 cr	Committee Meeting Expenses	0.138	57.02%
		Travel Expenses	0.043	17.77%
		Printing & Stationaries	0.014	5.79%
		Other Expenditure	0.047	19.42%
RLSP	Rs 0.23 cr	Morcha/Rally/Andolan Expenses	0.084	36.52%
		Salaries & Allowances	0.049	21.30%
		Meeting Expenses	0.027	11.74%
		Other Expenditure	0.07	30.43%
KC-M	Rs 0.2287 cr	Election Expenses	0.097	42.41%
		Repair and maintenance Build.	0.079	34.54%

Regional Party	Total Expenditure	Financial Year 2016-17		
		Top 3 Items of Expenditure	Amount (Rs in cr)	% of Expenditure
PDA	Rs 0.0452 cr	Establishment Charges	0.022	9.62%
		Other Expenditure	0.0307	13.42%
		5 District Office maintenance	0.023	50.88%
		Office Maintenance expenditure	0.008	17.70%
		Rent charge of party head office, Ragailong	0.007	15.49%
ZNP	Rs 0.026 cr	Other Expenditure	0.0072	15.93%
		Administrative & General Expenses	0.016	61.54%
		Employee Cost	0.0084	30.77%
		Depreciation	0.002	7.69%
		Other Expenditure	0	0%

Table: Top 3 items of expenditure of Regional Parties in their ITR for FY 2016-17

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 and http://eci.nic.in/eci_main1/PolPar/annualauditreport2017.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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Annexure

Regional Parties Audit report status as per ECI website : FY- 2015-16 and 2016-17 (as of 21 st May, 2018)				
S.No.	Political Party	Party Code	FY-2015-16	FY-2016-17
1	Aam Aadmi Party	AAP	Submitted	Did not submit
2	AJSU Party	AJSU	Submitted	Did not submit
3	All India Anna Dravida Munnetra Kazhagam	AIADMK	Submitted	Submitted
4	All India Forward Bloc	AIFB	Submitted	Did not submit
5	All India Majlis-E-Ittehadul Muslimeen	AIMIM	Submitted	Submitted
6	All India N. R. Congress	AINRC	Submitted	Did not submit
7	All India United Democratic Front	AIUDF	Did not submit	Submitted
8	Asom Gana Parishad	AGP	Submitted	Submitted
9	Biju Janata Dal	BJD	Submitted	Submitted
10	Bodoland People's Front	BPF	Submitted	Submitted
11	Desiya Murpokku Dravida Kazhagam	DMDK	Submitted	Submitted
12	Dravida Munnetra Kazhagam	DMK	Submitted	Submitted
13	Goa Forward Party	GFP	Formed in 2017	Did not submit
14	Hills State People's Democratic Party	HSPDP	Submitted	Did not submit
15	Indian National Lokdal	INLD	Did not submit	Submitted
16	Indian Union Muslim League	IUML	Submitted	Submitted
17	Jammu & Kashmir Peoples Democratic Party	J&KPDP	Submitted	Submitted
18	Jammu and Kashmir National Conference	JKNC	Submitted	Did not submit
19	Jammu and Kashmir National Panthers Party	JKNPP	Did not submit	Did not submit
20	Janata Dal (Secular)	JDS	Submitted	Submitted
21	Janata Dal (United)	JDU	Submitted	Submitted
22	Jharkhand Mukti Morcha	JMM	Submitted	Submitted
23	Jharkhand Vikas Morcha (P)	JVM-P	Submitted	Submitted
24	Karnataka Janta Paksha	KJP	Did not submit	Did not submit
25	Kerala Congress (M)	KC-M	Did not submit	Submitted
26	Lok Janshakti Party	LJP	Submitted	Submitted
27	Maharashtra Navnirman Sena	MNS	Submitted	Submitted

Regional Parties Audit report status as per ECI website : FY- 2015-16 and 2016-17 (as of 21 st May, 2018)				
S.No.	Political Party	Party Code	FY-2015-16	FY-2016-17
28	Maharashtrawadi Gomantak Party	MGP	Did not submit	Submitted
29	Mizoram People's Conference	MPC	Submitted	Did not submit
30	Naga People's Front	NPF	Submitted	Submitted
31	National People's Party	NPP	Submitted	Did not submit
32	Pattali Makkal Katchi	PMK	Submitted	Submitted
33	Peoples Democratic Alliance	PDA	Submitted	Submitted
34	People's Party of Arunachal	PPA	Submitted	Did not submit
35	Rashtriya Janata Dal	RJD	Did not submit	Did not submit
36	Rashtriya Lok Dal	RLD	Submitted	Submitted
37	Rashtriya Lok Samta Party	RLSP	Submitted	Submitted
38	Revolutionary Socialist Party	RSP	Did not submit	Did not submit
39	Samajwadi Party	SP	Submitted	Submitted
40	Shiromani Akali Dal	SAD	Submitted	Submitted
41	Shivsena	SHS	Submitted	Submitted
42	Sikkim Democratic Front	SDF	Submitted	Submitted
43	Sikkim Krantikari Morcha	SKM	Submitted	Did not submit
44	Telangana Rashtra Samithi	TRS	Submitted	Submitted
45	Telugu Desam Party	TDP	Submitted	Submitted
46	United Democratic Party	UDP	Did not submit	Did not submit
47	Yuvajana Sramika Rythu Congress Party	YSR-Congress	Submitted	Submitted
48	Zoram Nationalist Party	ZNP	Submitted	Submitted