

**Office of the Chief Electoral Officer, Andhra Pradesh & Telangana States (i/c),  
South 'H' Block, A.P. Secretariat, Hyderabad.**

**Memo. No.12840/Elections-B/A2/2014-7,**

**Dated: 05 .12.2014.**

Sub:- Guidelines on transparency and accountability in party funds and election expenditure - Clarification of transparency guidelines for the political parties issued by ECI – Communicated to District Election Officers - Regarding.

- Ref:-
- 1) From ECI, Letter No. 76/PPEMS/Transparency/2013, dated: 29.08.2014.
  - 2) From ECI, Letter No. 76/PPEMS/Transparency/2014, dated: 14.10.2014.
  - 3) From ECI, Letter No. 485/Comp/e-filing/2014/EEPS, dated: 28.10.2014.
  - 4) From ECI, Letter No. 76/PPEMS/Transparency/2013, dated: 19.11.2014.
  - 5) From ECI, Letter No. 485/Comp/e-filing/2014/EEPS, dated: 20.11.2014.

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Copies of the references cited are herewith forwarded to the Collectors & District Election Officers in the State of Andhra Pradesh and Telangana. They are requested to serve the guidelines and clarification of the Election Commission of India on transparency and accountability in party funds and election expenditure to all the political parties in their districts and furnish the compliance report by 15.12.2014.

**BHANWAR LAL  
CHIEF ELECTORAL OFFICER**

To

All the Collectors & District Election Officers in the State of Andhra Pradesh(we)  
All the Collectors & District Election Officers in the State of Telangana (except Collector, Hyderabad) (we)  
The Commissioner, GHMC & District Election Officer, Hyderabad.(we)

Copy to:

The Deputy Project Manager, M/s CMC Ltd., O/o Chief Electoral Officer to place the instruction of Election Commission of India in Chief Electoral Officer's website.

**// FORWARDED :: BY ORDER//**

  
**SECTION OFFICER**

118-

**ELECTION COMMISSION OF INDIA**  
Nirvachan Sadan, Ashoka Road, New Delhi-110001

76/PPEMS/Transparency/2013

Dated: 19<sup>th</sup> November 2014

To

1. The President/General Secretary  
of all political parties
2. The Treasurers of all Political Parties

Subject: Clarification of transparency guidelines for the political parties issued  
by Election Commission of India on 29.8.2014 - matter reg.

Madam/Sir,

Kindly refer to Commission's letter No. 76/PPEMS/Transparency/2013 dated 29.8.2014, wherein the Commission issued transparency guidelines for the political parties invoking Article 324 of the constitution. Representations have been received from a few parties raising doubt about the powers of the Commission and asking for clarifications on certain issues. After considering the representations, the following issues are hereby clarified:

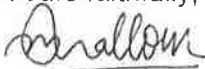
1. Under Article 324 of the Constitution, the Commission has plenary powers and also sacred duty, to conduct free and fair elections in the country. Of late, the increasing use of Black money in election campaigns has been noticed and is causing serious concern all around. The use of black money in elections disturbs the level playing field and vitiates the purity of election process. Therefore, there was need to issue the transparency guidelines, in order to protect the purity of election process and for conduct of free and fair elections, as enshrined in the Constitution. There was legal vacuum in this area, which can be filled by the Election Commission of India as held by the Hon'ble Supreme Court in Mohinder Singh Gill vs CEC (AIR 1978 SC 851).
2. The guidelines have been framed after due consultation with all recognized political parties. The lawful instructions, thus issued by the Commission under Article 324, are binding on all political parties and their violations shall affect the transparency of election process which is the bedrock of a democracy.
3. The instruction to political parties to file Annual Audited Accounts with the Commission is essential for maintaining transparency in the functioning of political parties, which is an essential ingredient for conduct of free and fair election. The direction to maintain the name and address of the individuals, companies and entities making donations to the political parties is intended to ensure that no funds

are received by the political parties from prohibited sources as stipulated in section 29B of the R.P. Act 1951. However, the Commission is alive to the practice of raising funds by political parties through hundi/bucket collection in public meetings/rallies, where it is not possible to record the name and address of the donors. Therefore, the Commission has exempted such collections from the ambit of the above instruction. In case of all donations other than those raised through hundi/bucket collection in a public meeting/rally, the record of name and address of each donor has to be maintained by the political party, as is done by all other social/civil society/organizations.

4. The cash received by political parties has to be deposited in its bank accounts within a period of 10 working days excepting the amount required to defray its day-to-day expenses. It is clarified that the total amount of cash in hand of a registered political party for the purpose of defraying its day-to-day expenses shall not normally exceed the average monthly cash expenditure of the party during the last financial year.

5. All political parties are required to submit their election expenditure statement before the ECI within 75 days of assembly election or 90 days of Lok Sabha elections as stipulated by the Election Commission of India in pursuance of the order of the Hon. Supreme Court and it is thus required that the parties file their true and correct statement of their election expenses within the stipulated time limit. Since all the political parties and candidates are having bank accounts and also the banks have extended services to foster inclusiveness, all parties shall make payments in excess of Rs.20,000 to a person or entity on a single day by account payee cheque or draft or by account transfer excepting the payments, mentioned in para (IV) of the said Transparency Guidelines. This will help in curbing excessive flow of cash during elections and will bring in transparency in the election expenditure of the parties.

6. It has been the endeavour of the Commission to maintain level playing field for all political parties and all candidates during elections. In the interest of conduct of free and fair elections, all parties are required to follow the transparency guidelines issued by the Commission, and violation of lawful direction of the Commission may entail action, as envisaged under para 16A of the Election Symbols (Reservation and Allotment) Order, 1968.

Yours faithfully,  
  
(Malay Mallick)  
UNDER SECRETARY

By Speed Post

# ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi – 110001

No.76/PPEMS/Transparency/2014

Dated: 14<sup>th</sup> October, 2014

To

The Chief Electoral Officers of  
All States and UT's.

Subject:

Guidelines on transparency and accountability in party funds and election expenditure - submission of reports by unrecognized political parties – regarding.

Sir/Madam,

I am directed to refer the Commission's letter of even No. dated 29<sup>th</sup> August, 2014 on the subject cited and to state the recognized political parties shall file all reports, namely, (a) the contribution reports in Form 24A, (b) the Audited Annual Accounts, with Auditor report and (c) the Election Expenditure Statements, with the Election Commission of India and the unrecognized parties shall file the same with the Chief Electoral Officers (CEO) of the respective states (i.e. the state where the party Head Quarters is situated) in the prescribed time and manner. The above mentioned guidelines are applicable to all political parties with effect from 1<sup>st</sup> October, 2014. (Copy enclosed)

2. In view of the above I am directed to request you to bring it to the notice of all such unrecognized political parties having their Head Quarters/official address for correspondence in the state, as per the Commission's Symbol Order notification, to submit the requisite reports in the office of the CEO. (A copy of the Commission's Symbol Order Notification dated 10.03.2014, amendment notification dated 16.09.2014 and letter No. 56/2014/PPS-II dated 26.09.14 are enclosed herewith for ready reference).

3. On receipt of the reports from the State level unrecognized political parties, the following procedure shall be followed by CEO office:

- (i) Scanned copies of the contribution reports, Annual audited accounts and Statements of election expenditure shall be uploaded on the websites of CEOs of the respective states, within 3 days of receipt of the same for viewing by the public. This should be done under the heading "Reports and Accounts statements of State level Political parties", with links from "current news."
- (ii) The list of reports/statements filed by the unrecognized political parties shall be compiled and uploaded on the CEO's website within 24 hrs of the due date, as per proforma enclosed herewith (Annexure- A,B,C). The list shall be periodically updated by the CEO office, within 3 days of receipt statement/report from any political party. The status report

should have links to the scanned copy of the concerned party's report/statements.

- (iii) The last dates for filling of reports/statements by political parties are as under:
1. Contribution reports- 30<sup>th</sup> September every year or such date, as extended by CBDT, for filing Income Tax Return.
  2. Annual Audited account- 31<sup>st</sup> October every year.
  3. Statement of election expenditure- within 75 days of completion of Assembly election and 90 days of completion of Lok Sabha election.
- (iv) In case of default in filling the reports/statements, it should be brought to the notice of the political parties concerned, by writing a letter to that effect and the letter should also be put on the website of CEO.
- (v) A copy of the contribution report, shall be forwarded to the Principal Chief Commissioner of Income Tax of the state concerned mentioning the date of submission of such report by the political party. The parties which have not submitted the contribution report in time shall be processed by the Income Tax Department, for denial of tax benefit in accordance with Section- 29 C of the R.P. Act. 1951.
- (vi) The contribution report shall also be forwarded to Ministry of Home Affairs, Government of India for scrutiny and action by that Ministry about any donation received from foreign sources, as defined under clause (j) of Section 2 of Foreign Contribution (Regulation) Act, 2010.

Yours faithfully,



(MALAY MALLICK)  
UNDER SECRETARY

Copy to:

Director (IT) to facilitate the proposed changes in the website of CEO's and ECI.

**Annexure - A**

Status of filing Contribution report by the unrecognised parties ..... (name of the respective state/UT) for the financial year .....

Due date for filing report .....

List Prepared on Date .....

S. No.	Name of the Party	Head Quarters / Office Address	Filed on or before due date		Filed after due date		Remarks
			Date of filing	Total contribution amount shown (in Rupees)	Date of filing	Total contribution Amount Shown (in Rupees)	
1	2	3	4(a)	4(b)	5(a)	5(b)	6

N.B.: In column 4(a) and 5(a) the links to the scanned copy of the report submitted by the political party are provided.

Date:

Signature

Chief Electoral Officer

**Annexure- B**

**Status of filing Annual Audit Report by the unrecognised parties having head quarters/office address in ..... (name of the respective state/UT) for the financial year 20.....**

Due date for filing Annual Audit Report .....

List prepared on: dt. \_\_\_\_\_

S. No.	Name of the Party	Head Quarters/Office Address	Filed on or before due date			Filed after due date			Remarks
			Date of filing	Total Receipt (in Rupees)	Total Expenditure	Date of filing	Total Receipt (in Rupees)	Total Expenditure	
1	2	3	4(a)	4(b)	4(c)	5(a)	5(b)	5(c)	6

N.B.: In column 4(a) and 5(a) the links to the scanned copy of the report submitted by the political party are provided.

Signature  
Chief Electoral Officer

Date:

**Annexure- C**

**Status of filing Election Expenditure Statement for General election to ..... 20.....**

Due date for filing Expenditure Statement .....

List prepared on: Date .....

S. No.	Name of the Party	Head Quarters/Office Address	Filed on or before due date		Filed after due date		Remarks
			Date of filing	Total Expenditure (in Rupees)	Date of filing	Total Expenditure (in Rupees)	
1	2	3	4(a)	4(b)	5(a)	5(b)	6

N.B.: In column 4(a) and 5(a) the links to the scanned copy of the report submitted by the political party are provided.

Date:

Signature

Chief Electoral Officer



*Placed 18/08/2014  
21/08/2014*

**ELECTION COMMISSION OF INDIA**  
Nirvachan Sadan, Ashoka Road, New Delhi – 110001

No.76/PPEMS/Transparency/2013

Dated: 29<sup>th</sup> August 2014

To

1. The President/General Secretary of all Political parties
2. The Treasurer of all Political parties

Subject: Guidelines on transparency and accountability in party funds and election expenditure matter- regarding.

Sir/Madam,

Under article 324 of the Constitution, Election Commission of India is vested with the responsibility to conduct free and fair elections. Concerns have been expressed in various quarters that money power is disturbing the level playing field and vitiating the purity of elections. To curb the abuse of money power during elections, the Election Commission has issued several instructions in the past to the candidates and political parties from time to time.

2. It is desirable for the political parties to observe transparency and accountability in respect of funds raised and expenditure incurred, both during elections and in other times. Further, in the interest of conduct of free and fair elections, it is necessary and expedient to provide guidelines for bringing transparency and accountability with regard to funds of political parties.

3. In order to formulate the guidelines, the Commission sought comments/suggestions/inputs from all recognized political parties. While most of these parties supported the issue of transparency guidelines, some others had a different view. Having regard to the suggestions received from the political parties and in the interest of purity of election process, the Commission hereby issues the following guidelines under Article 324 of constitution, to bring transparency and accountability in funding of political parties:

- (i) Proviso (a) to Section 13A of Income Tax Act 1961, inter alia, provides that political party shall keep and maintain such books of accounts and other documents as would enable proper deduction of its income there from. Accordingly, it is required that (a) the treasurer of the political party or such person as authorized by the party, besides ensuring maintenance of the accounts at all State and lower levels, shall maintain consolidated accounts at the central party Head Quarters as required under the aforesaid provision, (b) the accounts so maintained by him/her shall conform to the guidance note on Accounting and Auditing of political parties, issued by the Institute of Chartered Accountants of India (ICAI), and (c) the Annual Accounts shall be audited and certified by the qualified practicing Chartered Accountants.
- (ii) The Commission has amended the requirements for registration of a new political party w.e.f. 8<sup>th</sup> October 2010, which inter-alia, require a party to submit a copy of its audited annual accounts. Accordingly, in order to bring uniformity, all political parties shall submit to the Commission or to such authority as mentioned in para (vi) below, a copy of the audited Annual Accounts with Auditor's report for each financial year, before 31<sup>st</sup> October of each year.
- (iii) The provisions of section 80GGB and 80GGC of I.T. Act 1961, inter alia, state that no deduction shall be allowed on the contributions made in cash by any person or company to a political party. Accordingly, the political party shall maintain name and address of all such individuals, companies or entities making donation to it, excepting petty sums, donated by the public only during its public rallies. Further, any

amount/donation received in cash, shall be duly accounted in relevant account books and deposited in the party's bank account within a week of its receipt. However, the party can retain a reasonable amount required for day to day functioning of the party and for defraying the cash expenses.

- (iv) Section 40A (3) of Income Tax Act, 1961, provides that all payments exceeding Rs. 20,000/- by any business entity to a person in a day are required to be made by account payee cheque/draft, except the exempted category as provided in Rule 6 DD of Income Tax Rules, 1962. Similarly, if a party is incurring any expenditure, it shall ensure that no payment in excess of Rs. 20,000/- is made in a day to any person or company or entity in cash, except where (a) the payment is made in a village or town, which is not served by a bank; or (b) the payment is made to any employee or party functionary towards salary, pension or for reimbursement of his expenses; or (c) cash payment is required under any statute.
- (v) Section 77(3) of the R.P. Act, 1951 provides for a ceiling of election expenditure for a candidate. Therefore, if the party desires to provide any financial assistance to its candidates for their election expenses, such assistance shall not exceed the prescribed ceiling. Any payment in this regard by the party shall be made only through crossed account payee cheque or draft or through bank account transfer and not in cash.
- (vi) While the recognized political parties shall file all reports, namely, the contribution reports in Form 24A, The Audited Annual Accounts as certified by the Chartered Accountants, referred to in para 3 (i) above, and the Election Expenditure Statements, with the Election Commission of India, the unrecognized parties shall file the same with the Chief

Electoral Officer (CEO) of the respective states (i.e. the state where the party Head Quarters is situated) in the prescribed time and manner.

4. The above guidelines shall apply to all political parties with effect from 1<sup>st</sup> October 2014.

Yours faithfully,



(MALAY MALLICK)  
UNDER SECRETARY

Copy to: -

1. All CEOs with request to bring it to the notice of all political parties of their respective states.
2. The Chairman, Central Board of Direct Taxes, North Block, New Delhi for making relevant rules for the political parties.
3. The President, Institute of Chartered Accountants of India, ICAI Bhawan, Indraprastha Marg, Post Box No. 7100, New Delhi- 110022, for incorporating the points in the Guidance note on political parties.

By Speed Post

**ELECTION COMMISSION OF INDIA**  
Nirvachan Sadan Ashoka Road, New Delhi - 110001

No.485/Comp/e-filing/2014/EEPS

Dated: 20<sup>th</sup> November, 2014

To

1. The President/Secretary of all Political Parties.
2. The Chief Electoral Officers of all States and UTs

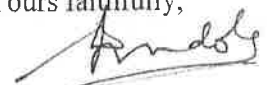
Sub: Additional facility for e-filing of Statement of Election Expenditure by Political Party with Election Commission of India regarding.

Sir/Madam,

As per judgement of Hon'ble Supreme Court of India in the case of Common Cause Vs Union of India and Ors. (AIR 1996 SC 3081) the Election Commission of India vide its letter No. 76/EE/2012/PPEMS, dated 21<sup>st</sup> January, 2013 had prescribed a format for filing Statement of Election Expenditure by the Political Party within 75 days of Assembly elections or 90 days of Lok Sabha Elections. The Commission has now provided e-filing facility and desires that Political Party should file their Statement of Election Expenditure on-line through internet.

2. This facility for e-filing of election expenditure can be availed by the political parties, as per guidelines enclosed herewith (Annexure-A). This facility of e-filing of Statement of Election Expenditure is available for the present in English language only. The e-filing facility enables online submission of "Statement of Election Expenditure" by the political parties. This facility shall also provide on-line help in error-free submission of statement by the political parties through guided process.
3. The e-filing has the facility to modify the entries, any time before its final submission. The e-filed Statement of Election Expenditure can be seen by the political parties, before taking print out, of the final copy.
4. After e-filing is done, a print out is to be taken by the party and signed by the President/Secretary, certified by the Chartered Accountant and sent to ECI or CEO, within the due date. Only after the hard copy is sent, procedure of filing will be complete.
5. Commission has also launched Election Commission Return Preparers (ECRPs) scheme (copy enclosed). As per the scheme, the trained ECRPs will render free service to the political parties, in e-filing their statements with ECI and will not charge any amount for the same.
6. The political party willing to avail e-filing facility shall enter the information by logging into the ECI website through internet either directly or with the help of Election Commission Return Preparers.
7. The guidelines on e-filing of Statement of Election Expenditure by the political parties and the list of ECRPs in the state may be brought by the CEOs to the notice of all political parties and publicised through print and electronic media. In the meetings, political parties, shall also be briefed about these provisions, explaining the details for the facility of e-filing and the list of ECRPs with their contact details shall also be uploaded in the CEO website.
8. Kindly acknowledge receipt of this letter.

Yours faithfully,



(S. K. Rudola)  
Secretary

**INTRODUCTION:**

The software for e-filing of Statement of Election Expenditure by the Political Parties is aimed to help Political Parties to submit the error free Statement online through internet. The software helps the Political Parties to submit the information in a proper format, guides the political party at each step to fill up correct information and enables the Election Commission to process the relevant information in a more systematic and structured manner.

**(A) GUIDELINES BEFORE E-FILING:**

1. The authorised party functionary or treasurer of Political Party must have a valid mobile number and E-Mail ID before registering in the software. One Time Password (OTP) will be sent to the user's mobile number and E-Mail ID which will be required to get registered and login.
2. Password should be kept confidential so that unauthorised users will not be able to login to the account.
3. The details entered purely depend upon entry done by the user and software will allow changes before final submission, but not after the final submission.
4. Online entry is to be done step wise and saved.
5. All the documents are to be kept ready, before entering information in e-filing mode, as number of items or information are required to be e-filled up.
6. In the last step "Finalize and Submit", click the Finalize button once all the details are entered correctly. At the same time save the details, as once finalized, these cannot be edited further and will be considered final.
7. After Finalisation, the user can take the printout and a signed copy has to be sent to the Election Commission/CEO Office.
8. The Political Party can submit e-filed returns directly by logging in to the website.

**(B) STEPS For E-filing**

**(I) For one time Registration**

- 1) Register online, by visiting [www.eci.nic.in](http://www.eci.nic.in)
- 2) First time user should first register by clicking on "Click to Register"
  - a) User should enter valid mobile number and email-id and Proceed
  - b) User will receive OTP (One Time Password) as sms on mobile number and to specified email-id.
  - c) User need to enter the OTP and proceed.
  - d) Then fill details like state, First name, Last name.
  - e) Set the Password
  - f) Click on "Register" and after successful registration, go to login and fill Political Party Expenditure.
  - g) User can directly e-file or take assistance of EC Return Preparers, who will give free service to the party for e-filing the statements.
  - h) It is the responsibility of political party to file correct statements in time. ECRPs are not responsible for the content and facts.

**(II) For e- filing**

- 3) Login with the registered Mobile Number.(User Name will be the mobile Number)
- 4) Select the Elections for which the Expenditure Statement has to be submitted,
- 5) Fill the following details in sequence(for detail download manual and read details instruction for filling Political Party Expenditure Online)
  - a) Fill PART –A (Details of Election Expenditure incurred/authorized at Party Central Headquarters)
  - b) Fill Schedule 1 to Schedule 11
  - c) Fill PART –B State wise (Details of Election Expenditure incurred/authorized by State unit of the party or by state party headquarter including all district level and local units for the states)
  - d) Fill Schedule 12 to Schedule 22
  - e) When all the details of PART A with all schedules from (1 to 11) and PART B with all schedules from (12 to 22) are filled properly, then PART- C (Summary of all Receipts and expenditure incurred/authorized by the Political party during election as mentioned in the tables in PART- A and PART-B ) will be auto generated
- 6) Finalize and Submit
- 7) Take the Printout of PART-A, PART-B and PART-C with all the schedule details and submit the signed hardcopy to the Election Commission or the CEO (in case of unrecognized parties) after certification by the Chartered Accountant.
- 8) The submission process will be complete after the hardcopies are received by ECI or CEO.

**SUPPORT:**

For any query or help mail us at: [ecitechsupport@gmail.com](mailto:ecitechsupport@gmail.com)

By Speed Post e-mail

**ELECTION COMMISSION OF INDIA**

NIRVACHAN SADAN, ASHOKA ROAD, NEW DELHI - 110001

No.485/Comp/e-filing/2014/EEPS

Dated: 28<sup>th</sup> October, 2014

To

The Chief Electoral Officers of  
all States and Union Territories.

Sub: New scheme of Election Commission Return Preparer (ECRP) – Guidelines thereof.

Sir/Madam,

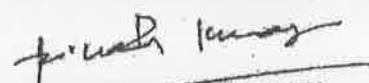
In view of the difficulties faced by the candidates and Political parties in filling up the election expenditure related statements, the Commission had introduced e-filing of certain forms and statements by candidates and political parties. In this regard Commission has launched a new scheme of "Election Commission Return Preparer" to assist the candidates and parties in online filing of the forms, affidavits etc.

2. The guidelines for the "Election Commission Return Preparer (ECRP) Scheme" are enclosed herewith. As per the guidelines, the ECRPs shall be trained by the Commission in all states and they shall render assistance, free of cost, to the candidates and political parties in online filing their statements/Affidavits before the Commission. The ECRPs shall be only compensated for the assistance rendered by them to political parties and candidates, by the CEO concerned as per the enclosed guidelines.

3. I am directed to request you to bring it to the notice of all political parties in your state. Further, I am directed to request you to forward the same to the DEOs in the state for bringing it to the notice of all concerned including the candidates to avail the service of ECRPs for on-line filing of their statements affidavits etc.

Encl: As above.

Yours faithfully,

  
(AVINASH KUMAR)  
UNDER SECRETARY



-141-

By Speed Post/e-mail

**ELECTION COMMISSION OF INDIA**

NIRVACHAN SADAN ASHOKA ROAD, NEW DELHI - 110001

No.485/Comp/e-filing/2014/EEPS

Dated: 28<sup>th</sup> October, 2014

To

1. The President/General Secretary of all Political Parties
2. The Treasurer of all Political Parties.

Sub: New scheme of Election Commission Return Preparer (ECRP) – Guidelines thereof.

Sir/Madam,

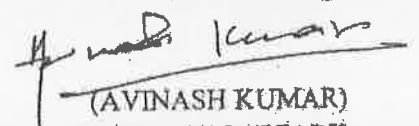
In view of the difficulties faced by the candidates and Political parties in filling up the election expenditure related statements, the Commission had introduced e-filing of certain forms and statements by candidates and political parties. In this regard Commission has launched a new scheme of "Election Commission Return Preparer" to assist the candidates and parties in online filing of the forms, affidavits etc.

2. The guidelines for the "Election Commission Return Preparer (ECRP) Scheme" are enclosed herewith. As per the guidelines, the ECRPs shall be trained by the Commission in all states and they shall render assistance, free of cost, to the candidates and political parties in online filing their statements/Affidavits before the Commission.

3. I am directed to request you to bring it to the notice of all concerned including the candidates to avail the service of ECRPs for on-line filing of their statements affidavits etc.

Encl: As above.

Yours faithfully,

  
(AVINASH KUMAR)  
UNDER SECRETARY

143-

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi – 110001

No. 485/Comp/e-filing/2014/EEPS

Dated: 28<sup>th</sup> October, 2014

### Election Commission Return Preparer Guidelines

The Election Commission has launched "Election Commission Return Preparer" (ECRP) Scheme for rendering assistance to the candidates and political parties in on-line filing of their statements or returns.

**1. Definition:**

- a. "Election Commission Return Preparer" (ECRP) means any Certified Tax Return preparer who has been issued a "Election Commission Return Preparer Certificate" and a "unique identification number" under this Scheme by the Partner Organization in accordance with the provisions of these Guidelines".
- b. "Partner Organization" means an organization or agency selected by the Election Commission of India and with whom an agreement has been entered into by the Commission authorising it to act as Partner Organization under these ECRP Guidelines;

**2. Qualification for Election Commission Return Preparers.**

The existing Tax Return Preparers declared by the Central Board of Direct Taxes (CBDT) shall be eligible to act as Election Commission Return Preparer.

**3. Enrollment, training and certification to persons to act as Election Commission Return Preparers.**

- ECI or the CEO of a state may select a partner organisation.
- The Partner Organisation shall be in charge of training and certification of Election Commission Return Preparers.
- The Partner Organisation shall be paid training fees at the rate of Rs 1800/- per ECRP for two days training including training material and hands on practical training. The training programme shall be conducted under the guidance of the Chief Electoral Officer (CEO) of each state and all payments regarding training to partner organisation shall be made from the office of the CEO of the state.
- The training of the selected Master Trainers of the Partner Organisation shall be imparted by the Commission in collaboration with IIDEM.
- After completion of the Training, the successful participants shall be given a certificate by the CEO, and shall be enrolled as ECRP for on-line filing of Statements/Reports.

- The partner organization shall also assess the performance of ECRPs and may recommend for deletion of the name as ECRP, if his services are not satisfactory.

4. **Scope of work of the Election Commission Return Preparers.**

- The Election Commission Return Preparer shall assist the candidates and Political parties in on-line filing of the Expenditure related Statements and affidavits relating to elections, in the software applications developed by the Commission.
- The software application for online filing is required to be done in the following areas:

For Candidates :

- (a) Online filing of affidavits of Assets of liability and criminal cases (Form 26) by the candidate.
- (b) Online filing of Election Expenditures statements by the candidate as per format prescribed by the Commission.
- (c) Such other statements/reports by candidates as required by the Commission.

For Political Parties :

- (a) Online filing of Election Expenditure statements by the political parties within 75 days of completion of Assembly Election or 90 days of completion of Lok Sabha Election.
- (b) Online filing of contribution reports (Form 24A) by the political parties, before filling the Income Tax Returns.
- (c) Such other reports/statements by the parties as required by the Commission.

5. **Fees to Election Commission Return Preparers.**

- (a) The ECRP shall be reimbursed a fee at a rate of Rs. 1200/- per return for online filing of the statements of a candidate or a Political Party.
- (b) In candidate's election expenditure statements normally the data entry is required in five (5) pages, in Schedule 1 to 9, besides other mandatory pages. If the data entry is required in more than five pages, then additional fee of Rs 150/- per page will be paid, in addition to the fixed amount of Rs 1200/-.
- (c) In case of candidate's affidavits of assets and liability, normally data entry is required in nine (9) pages, both for assets of liability, for court cases and education qualification. If the data entry is required in more than 9 pages in the above, then additional amount of Rs 150/- per extra page will be paid in addition to the fixed amount of Rs 1200/-.

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In case of statements of election expenses of the political parties, normally data entry is required nine (9) pages in schedules 1 to 22. If the data entry in schedule is required in more than nine (9) pages, then additional amount of Rs 150/- per page will be paid in addition to the fixed amount of Rs 1200/-

(e) In contribution report by the political parties data entry is normally required in five (5) pages. If the data entry is required in more than five pages, then an additional amount of Rs 150/- will be paid per extra page in addition to the fixed amount of Rs 1200/-

(f) For any other on-line submission of forms/statements, amount shall be paid as per rates notified by the Commission from time to time.

#### 6. Payment Schedule

(a) The ECRP shall raise the bill in the name of DEO or CEO of the state after on-line filing of statements/reports.

(b) The fee is to be paid to ECRP, by the office of the CEO or the DEO in rates specified above, after successful completion of the on-line filing of each statement/report.

#### 7. Maintenance of particulars relating to EC Return Preparers.

(a) The Partner Organisation shall, after enrolment of ECRPs, maintain the particulars which may be necessary by the CEO or Commission to assess the performance of each ECRP.

(b) The Commission may issue instructions in this regard from time to time after evaluating the usefulness of the Scheme.

#### 8. Obligation of ECRP and withdrawal of certificate given to the Election Commission Return Preparer.

- Election Commission is not responsible for any mistake in data entry by the ECRPs.
- ECRP shall ensure that the data entered in online filing is correct as per the statements/reports given by the candidate and the party.
- It is the responsibility of the candidate or the party to ensure that correct return/statements/affidavits are filed in time and the procedure is followed as per Commission guidelines for filing such returns/statements/affidavits.
- The Commission either on its own or on the recommendation of the Partner Organisation, may warn an ECRP about the deficiencies in his work and his misconduct, and may cancel the certificate of an ECRP any time, without giving any opportunity.
- The decision of the Commission shall be final and not be appealable before any authority.

9. The above guidelines shall come into force with immediate effect.

  
(S.K. Rudola)  
Secretary

By Speed Post e-mail

# ELECTION COMMISSION OF INDIA

NIRVACHAN SADAN ASHOKA ROAD, NEW DELHI - 110001

No.485/Comp/e-filing/2014/EEPS

Dated: 28<sup>th</sup> October, 2014

To

The Chief Electoral Officers of  
All States and UTs

Sub: Additional facility for e-filing of Abstract Statement by candidates- Reg.

Sir/Madam,

The candidates are required to lodge their accounts of election expenditure before the District Election Officer along with Abstract Statement, affidavit, etc. in the formats prescribed by the Commission. The Commission has made special arrangements for e-filing facility of the Abstract Statement by the candidates.

2. This facility for e-filing of Abstract Statement can be used by the candidates without any cost to them, as per guidelines enclosed herewith (Annexure-A). The candidates willing to avail e-filing facility shall enter the information by logging into the ECI website through internet.
3. The e-filing facility enables on-line submission of Abstract Statement of Election Expenditure by the candidates. This facility also provides on-line help in filling up the error free Abstract Statement.
4. This facility of e-filing of Abstract Statement is available now in English and Hindi languages.
5. No cost is charged from the candidate for e-filing of the Abstract Statement. The e-filed Abstract Statement, can be seen by the candidate and can modify the entries, any time before its final submission.
6. After the Abstract statements affidavits are finally submitted in e-filing, the candidates are required to take a print out of the statement and Affidavit, sign on all the pages, get the affidavit notarised and send it to the DEO with all the bills and vouchers, Bank statement of the account opened for election expense, Day to day Account Registers etc. The procedure of lodging the accounts will be complete only after the duly signed hard copies are received by the DEO along with all the enclosures and proper acknowledgment is received from the DEO.
7. Candidate may take assistance of "EC Return prepares" (ECRP) in each state who will be trained by the Commission. The ECRPs are required to render free service to the candidates but they will be only compensated for rendering such service to candidate by that CEO concerned, as per the guidelines enclosed. The list of ECRPs will be available in ECI website.
8. The guidelines for e-filing of Abstract Statement may be given wide publicity and also brought to the notice of all the candidates concerned and the political parties. The CEOs, DEOs & ROs in their meetings with political parties and candidates should brief about the e-filing facility, explaining the details. A copy of this instruction shall be handed over to the candidates during the training, organised before lodging of their accounts.
9. Kindly acknowledge receipt of this letter.

Yours faithfully,

(S. K. Rudola)  
Secretary

EIF

E filing of Abstract Statement Guidelines

Abstract Statement of candidate's election expenditure software is targeted to help candidates submit error free Abstract Statement online through internet. The software helps the Candidates to submit the information in a proper format, guides the candidate at each step to fill up correct information and enables the Election Commission to process the relevant information in a more systematic and structured manner.

**(A) GUIDELINES BEFORE E-FILING:**

1. Contesting candidate must have a valid mobile number and E-Mail ID at the time of registering in the software. One Time Password (OTP) will be sent to candidate's mobile number and E-Mail ID which will be required by the candidate to get registered and to login.
2. Password given to the candidate should be kept confidential so that unauthorised users will not be able to login to the account. No person or entity can access/modify the details without valid password.
3. The details entered will depend upon entry done by the candidate and the software will not allow any changes in the account, after its final submission.
4. Online entry is to be done step wise and the data is automatically saved.
5. As a number of details are required to be filled up in Abstract Statement of candidate's Expenditure, all the documents are to be kept ready, before entering information in e-filing. The full information will be available page-wise, and care has to be taken to ensure that data entered in each page are correct.
6. After all the pages are filled up, in the last step, click the "Finalize and Submit" button. After this, no modification can be done.
7. After Finalisation, the user shall take the print out and sign on the relevant pages, get the affidavit notarised, enclose all the documents, registers, bills and vouchers etc. and send the print out along with the enclosed documents to the DEO, within 30 days of the completion of election.
8. A proper acknowledgement from the DEO Office must be obtained after submitting the hardcopy. Lodging of accounts will be complete after obtaining the acknowledgement from the DEO.

(B) STEPS: for e-filing

I. For registration:

- 1) Register online, by visiting [www.eci.nic.in](http://www.eci.nic.in) and click the link "candidate".
- 2) Go to sub menu, Online submission of candidates, Election Expense Account.
- 3) The user should first register by clicking on, "Click to Register".
  - a) User should enter valid mobile number and email-id and proceed.
  - b) User will receive OTP (One Time Password) as sms on mobile number and to the specified email-id.
  - c) User need to enter the OTP and click "Proceed".
  - d) Then fill details like State, First name, Last name.
  - e) Set the Password, which is to be kept confidential by the user .
  - f) Click on "Register" and after successful registration, go to login and proceed to fill up Abstract Statement of Candidate Expenditure.

II. For filing of Abstract Statement:

- 4) Login with the registered Mobile Number(User Name will be the mobile Number) and enter the password.
  - 5) Select the Elections for which the Expenditure Statement has to be submitted,
  - 6) Fill the following details in sequence.
  - 7) For details, go through the manual and read the instructions for filling up Abstract Statement of Election Expenditure Online.
  - 8) (a) Fill Part-I: Abstract Statement of Election Expenditure.  
 (b) Fill Part-II: Abstract of Statement of Election Expenditure of Candidate alongwith schedules.  
 (c) Fill Part-III: Abstract of Source of Funds raised by the candidate.  
 (d) Fill Affidavit Form in Part IV  
 (e) Fill the relevant paras of the Acknowledgment form.
- Take the Printout of Part-I , Part -II, Part - III, Part IV and acknowledgement with entire schedule details.
- 9) If you find some errors in the data, you can modify the same, by clicking on the 'edit' button on the relevant page.
  - 10) If you are satisfied that the data is correct, then click "finalise and submit". After clicking this, the data cannot be modified.
  - 11) After all the data are entered, the full information will be visible on screen, as per the format required by the Commission.
  - 12) The candidate is required to sign the hardcopy of Abstract Statement, Affidavit, the acknowledgement, get the Affidavit notarised and submit before the DEO with all the enclosures, as required by the Commission within 30 days of completion of election.
  - 13) If any "Election Commission E-Return Preparer" (ECERP) has assisted in e-filing, please mention the name and his registration number.

14) On receipt of hardcopy, DEO shall validate the data entered in e-filing by comparing it with the hardcopy and click the button: "Verified".

**SUPPORT:**

For any query or help mail us at: [ecitechsupport@gmail.com](mailto:ecitechsupport@gmail.com)