



By Speed Post

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No.56/AA/Un-recognized reports/2016/PPEMS/1967 Dated: 7<sup>th</sup> September, 2016

To

The Chief Electoral Officer  
Andhra Pradesh,  
General Administration Deptt,  
A.P. Secretariat, C-Block,  
5<sup>th</sup> Floor, Hyderabad-500022.



Sub: Forwarding of Annual financial reports like Annual audit and Contribution reports for F.Y, 2015-16 filed by un-recognized Political Parties – reg.

Sir,  
19/16

Kindly refer to the Commission's letter no. 76/PPEMS/Transparency/2014 dated 29<sup>th</sup> August 2014 and 14<sup>th</sup> Oct, 2014 as per which the unrecognized political parties are required to submit their financial reports like Contribution Reports, Annual audit Reports and Election Expenditure statements to the Chief Electoral Officers of the states in which the party head quarters is situated.

2. Despite the above mentioned instructions, many unrecognized parties are still submitting their reports directly to the Commission. The Financial Reports received from unrecognized political parties as per the details given having headquarter in your state are being forwarded herewith (in original, as received) for necessary follow up action by your office as prescribed in the Commission letter dated 14.10.2014.
3. I am directed to state that on receipt of the reports from unrecognized parties, the scanned copies of the same are to be uploaded on the CEO website and follow-up action is to be taken as detailed
4. I am further directed to request you to draw attention of all the unrecognized parties in your State to the Commission's instruction dated 14.10.2014, asking them to furnish their reports in the CEO office and not to the Commission.

Yours faithfully,

*Harjeet Kaur*

(HARJEET KAUR)  
SECTION OFFICER

Encl: (1) Financial report in original.  
Copy to political parties concerned.

1. Rashtriya Praja Congress, 12-11-113, Aryapuram, Rajahmundry.
2. Samaikyandhra Parirakshana Samithi, 8-3-580/1, Yellareddyguda, Ameerpet, Hyderabad
3. Prem Janata Dal, 1-4-524/A/7/1, Boiakpur, Near badi masjid, Musheerabad, Hyderabad-500020.

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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.

Date:

Signature

Chief Electoral Officer

**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.

Signature  
 Chief Electoral Officer

Date:

Place (Date) (Signature)  
21/08/2014

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

No.76/PEMS/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,

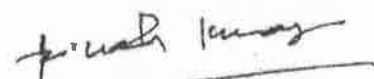
In view of the difficulties faced by the candidates and Political parties in filling up the election expenditure related statements, the Commission had introduced e-filing of certain forms and statements by candidates and political parties. In this regard Commission has launched a new scheme of "Election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

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,

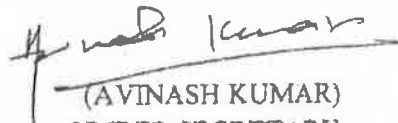
In view of the difficulties faced by the candidates and Political parties in filling up the election expenditure related statements, the Commission had introduced e-filing of certain forms and statements by candidates and political parties. In this regard Commission has launched a new scheme of "Election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



**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 IIDEEM.
- 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 filling is required to be done in the following areas:

For Candidates :

- (a) Online filling of affidavits of Assets of liability and criminal cases (Form 26) by the candidate.
- (b) Online filling 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 filing 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/-.

- (d) 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 ERCP, 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

41F

Annexure - 'A'

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 date 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)

<sup>1</sup>[FORM 24A  
(See rule 85B)]

[This form should be filed with the Election Commission before the due date for furnishing a return of the Political Party's income of the concerned financial year under section 139 of the Income-tax Act, 1961 (43 of 1961) and a certificate to this effect should be attached with the Income-tax return to claim exemption under the Income-tax Act, 1961 (43 of 1961).]

1. Name of Political Party:
2. Status of the Political Party:  
(recognised/unrecognised)
3. Address of the headquarters of the Political Party:
4. Date of registration of Political Party with Election Commission:
5. Permanent Account Number (PAN) and Income-tax Ward/Circle where return of the political party is filed: \_\_\_\_\_
6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: 20 - . - 20 .

Serial number	Name and complete address of the contributing person/company	PAN (if any_ and Income-Tax Ward/Circle	Amount of contribution (Rs.)	Mode of contribution *(cheque/demand draft/cash)	Remarks

\*In case of payment by cheque/demand draft, indicate name of the bank and branch of the bank on which the cheque/demand draft has been drawn.

7. In case the contributor is a company, whether the conditions laid down under section 293A of the Companies Act, 1956 (1 of 1956) have been complied with (A copy of the certificate to this obtained from the company should be attached).

### *Verification*

I, \_\_\_\_\_ (full name in Block letters), son/daughter of \_\_\_\_\_  
\_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in this Form is correct, complete and truly stated.

I further declare that I am verifying this form in my capacity as \_\_\_\_\_ on behalf of the Political Party above named and I am also competent to do so.

(Signature and name of the Treasurer/Authorised person)

Date: \_\_\_\_\_  
Place: \_\_\_\_\_



ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/Instructions/2015/EEPS/Vol. II

Dated: 8<sup>th</sup> September, 2015

To

The Chief Electoral Officer of  
All States/UTs

Sub:- Filing of part election expenditure statement attributed to candidates by political parties within 30 days of declaration of results of elections-Reg.

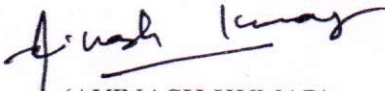
Madam/Sir,

I am directed to forward herewith copy of the Commission's letter no. 76/Instructions/2015/EEPS/Vol. II, dated 8<sup>th</sup> September, 2015, regarding filing of a part election expenditure statement attributed to the candidates by political parties within 30 days of declaration of results of elections, with the request to bring it to the notice of All Political Parties in your State/UT. A copy of the communication sent to the party may be sent to the Commission for its reference and record.

2. You are further requested that election expenditure of the unrecognized parties attributed to the candidates and filed within 30 days of declaration of results shall be put on the website of CEO within 3 days of receipt. It may be noted that instructions regarding filing of election expenditure by the Political Parties as mentioned in the Commission's letter no. 76/EE/2012-PPEMS, dated 21<sup>st</sup> January, 2013 and letter no. 76/PPEMS/Transparency/2013, dated 29<sup>th</sup> August, 2014 shall continue as it is.

3. Kindly acknowledge the receipt.

Yours faithfully,

  
(AVINASH KUMAR)  
UNDER SECRETARY

Copy to Political Party Election Expenditure Monitoring Section and SDR Section

(Hindi version follows)

# ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/Instructions/2015/EEPS/Vol. II

Dated: 8<sup>th</sup> September, 2015

To

The President/General Secretary

1. All National Parties
2. All State Parties
3. All Un-Recognized Parties

Sub:- Filing of part election expenditure statement attributed to candidates by political parties within 30 days of declaration of results of elections-Reg.

Madam/Sir,


I am directed to refer to the Commission's letter no. 76/EE/2012-PPEMS, dated 21<sup>st</sup> January, 2013, and letter no. 76/PPEMS/Transparency/2013, dated 29<sup>th</sup> August, 2014 (copies enclosed), and to state that the Political parties have to file their "Statement of Election Expenditure" within 75 days/90 days of completion of the general election to the Legislative Assembly/Lok Sabha before the Election Commission of India ( in the case of National and State Parties) or the Chief Electoral Officer of the State (in the case of unrecognized parties where party headquarter is situated).

2. The total of the expenditure of which account is to be kept under section 77 of the R.P. Act 1951 and which is incurred or authorised in connection with an election in a State or Union Territory has been prescribed under Rule 90 of the Conduct of Elections Rules, 1961. Generally, the political party contributes/donates, either in cash or in kind to the candidates set up by them during election for their election expenditure and the candidates have to show such expenditure in their statements. For the sake of transparency and reconciliation of accounts of political parties and candidates, and in exercise of powers vested under Article 324 of Constitution in the Commission, it has been decided that the political parties have to file (i) a part statement, in addition to (ii) the final statement of election expenditure required to be filed by the parties as above (within 75 days/90 days of completion of the general election to the Legislative Assembly/Lok Sabha), in respect of the lump sum payments made by the party to the candidate, within 30 days after declaration of results of elections to Legislative Assembly/Lok Sabha in the format prescribed at Annexure-A, before the

Election Commission of India (in case of National and State Parties) or the Chief Electoral Officer of the State (in case of unrecognized parties where party headquarter is situated).

3. It is reiterated that election expenditure attributed to the candidates by the Political Parties should be certified by the Chartered Accountants, as referred to in para 3(i) of the Commission's letter no. 76/PPEMS/Transparency/2013, dated 29<sup>th</sup> August, 2014 (mentioned above and annexed).
4. Kindly acknowledge the receipt of this letter.

Yours faithfully,

  
(S. K. RUDOLA)  
SECRETARY

Copy to Political Party Expenditure Monitoring Section (PPEMS) and SDR Section

(Hindi version follows)

## Annexure A

Name of the Party: \_\_\_\_\_

Whether Recognized: ----- (Yes Or No)

Name of the Election: \_\_\_\_\_

Date of Announcement of Election: \_\_\_\_\_

Date of Completion of Election: \_\_\_\_\_

Total lump sum payment(s) to Candidate(s) of the party or other candidate(s) if, any authorized incurred by Party either in cash or by instruments like –cheque /DD/PO/RTGS/Fund Transfer etc. If political party makes payment(s) to candidate(s) on more than one occasion then date wise details are to be mentioned.

Sl. No.	Name of the State/No. and Name of the Assembly and /or Parl. Constituency	Name of Candidate	Date(s) of payment	Cash amount	Cheque /DD/PO/RTGS/Fund Transfer etc.	Total (5+6)
1	2	3	4	5	6	7
1.						
2.						
3....						
<b>Grand Total</b>						

Date: \_\_\_\_\_

Signature (Treasurer of the Political Party)

Note: Separate annexures may be filed for payments made /authorized by central headquarters of a party, or by State units.

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/EE/2012-PPEMS

Dated: 21<sup>st</sup> January, 2013

To

The President/ General Secretary,  
(All Political Parties)

**Subject:** Modification of Pro-forma for filing "Statement of Election Expenditure" by the Political parties – to be filed within 75 days of Assembly elections/ 90 days of Lok Sabha election.

Sir/ Madam,

1. I am directed to inform that as per the directions of the Hon'ble Supreme Court, in the case of Common Cause v/s Union Of India &Oth.,(MR 1996 SC 3081) the Election Commission has prescribed a pro-forma vide its letter dated 27.12.2001, 22.03.2004 and 13.01.2009 in which the political parties are required to submit, for the Commission's scrutiny, the statement of their election expenditure relating to each election to Lok Sabha/ State Legislative Assembly. The statement, filed by political parties are put on the website of Commission.
2. I am further directed to inform that a software is being developed by the Commission to process the relevant information in a more systematic and structured manner. Therefore, the Commission has modified the said pro-forma which is enclosed herewith and is also available on its website. The said modified pro-forma provides for information relating to expenditure at party Central Head Quarters in Part-A, information at State Unit (s) of the party or by State party (including the districts/ Local units) in Part-'B', the summary of the information in part 'C' and verification in Part-'D'. The details of expenditure are to be provided in the schedules as per the pro-forma. The modified pro-forma also bifurcates expenditure of political parties for General party propaganda and expenditure attributable to candidates, for better clarity and accountability.
3. The requisite information is sought to enable scrutiny of the expenditure, incurred or authorized by the parties or the candidates, set up by them vis-à-vis exemptions claimed by them in terms of explanation (1) to Section 77(1) of the Representation of the People Act, 1951 in their returns of election expenses, filed under Section 78 of the said Act.

4. I am further directed to inform that all political parties shall file the "Statement of Election Expenditure" in this modified pro-forma for all elections, to be held after 1<sup>st</sup> Jan., 2013 in a hard copy and in soft form on a CD.
5. This may be brought to the notice of all concerned and the receipt of this letter may kindly be acknowledged.

**Yours faithfully,**

**Sd/-**

**S.K. Rudola,**

**Secretary**

Encl: As Above

Copy to: All CEO's to bring it to notice of all political parties in the State, DEOs and ROs

STATEMENT OF ELECTION EXPENDITURE OF POLITICAL PARTY IN ELECTIONS TO  
LOK SABHA/ASSEMBLY

(from the date of announcement of election till the date of completion of election)

1. Name of political party: \_\_\_\_\_

2. Election to the Lok Sabha/ Legislative Assembly of State -----

(mention the name of the state in case of Assembly and strike out which is not relevant)

3. Date of announcement of election: ..... 4. Date of completion of election -----

Part A

5. Details of Election Expenditure incurred/authorized at Party Central Headquarters

5.1	a. Opening balance of party funds at Party Central Headquarters (on date of announcement of election)	Amount
	Description	Amount
	(i) Cash in hand	
	(ii) Bank balance (Please mention name of the bank and branch)	
	Total	
5.2	a. Gross receipts of Party Central Headquarters from all sources from the announcement of election to the date of completion of election	Amount
	Description	Amount
	(i) Cash	
	(ii) Cheque or draft etc.	
	(iii) In kind (Received complimentary goods or services from any person/entity) (Please mention details and notional value of such item- goods or services such as helicopter services etc. received as complimentary from any person /entity)	
Total		

5.3	a. Gross Expenditure incurred/ authorized by Party Central Headquarters for general Party propaganda from the announcement of election to the date of completion of election ( If more than one state are involved, then the state wise total expenses incurred by the Party Central Headquarters is to be given in Schedule-1)	
	Description of Gross expenditure by Party Central Headquarters	Amount
	(i) Cash	
	(ii) Cheque/ draft etc.	
	(iii) Expenditure authorized, but remaining outstanding on date of completion of election	
	Total	
	b. Break up of the above general Party propaganda expenses incurred/ authorized by Party central headquarters	
	(i) Travel expenses of Star Campaigners as mentioned in explanation 1 of Section 77 of R.P. Act,1951 (Details to be enclosed in format given in Schedule- 2)	
	(ii) Travel expenses of leaders other than Star campaigners. (Details to be enclosed in format given in Schedule- 2A)	
	(iii) Expense on Media advertisement (print and electronic, bulk sms, cable, website, TV channel etc) on General Party propaganda (Details to be enclosed in format given in Schedule- 3)	
	(iv) Expense on Publicity Materials including posters, banners, badges, stickers, arches, gates, cutouts, hoardings, flags etc for general party propaganda (Details to be enclosed in format given in Schedule- 4)	
	(v) Expense on Public meetings /processions/rally etc. for general party propaganda (Details to be enclosed in format given in Schedule- 5)	
	(vi) Any other expense towards General Party propaganda (Details to be enclosed in format given in Schedule- 6)	
	Total expense on general party propaganda	



5.4	a. Gross Expenditure incurred/ authorized by Party Central Head Quarters for the Candidate(s)			
	(i) Total lump sum payment(s) to Candidate(s) of the party or other candidate(s) authorized/ incurred by Party Central Head Quarters, either in cash or by Instruments like- cheque/ DD/PO/RTGS/Fund Transfer etc.  (Details to be enclosed in format given in Schedule- 7)			
	(ii) Total Expense on Media Advertisement(print and electronic, bulk sms, cable, website, TV channel etc.) for specific candidate(s) with photo or name or attributable as election expenses of candidate(s)  (Details to be enclosed in format given in Schedule- 8)			
	(iii) Total expense on Publicity Materials (like posters, banners, election material etc) with photo and/or name of the candidate(s)  (Details to be enclosed in format given in Schedule- 9)			
	(iv) Total Expense (Other than general party propaganda) on Public meetings /processions etc (barricades /audio etc /hired vehicles for the audience /supporters) at the rally of Star Campaigners or other leaders with candidate(s) (Details to be enclosed in format given in Schedule- 10)			
	(v) Any other expense for candidate(s)  (Details to be enclosed in format given in Schedule- 11)			
	Total expense on candidate (s)			
5.5	Total lump sum amount given by Party Central Headquarters to State Unit(s) of the Party (including the districts and local units) or other party for election expenses (Please mention state wise amount). If political party makes payment (s) on more than one occasion then date wise details are to be mentioned.			
	Name of State Unit Of Party to which payment made/ Name of Other Political Party (if any)	Date(s) of Payment	Cash , Cheq / DD etc no.	Amount
	1			
	2.			
	3. etc			
	Total			

5.6	a. Closing Balance of party funds at Party Central Headquarters on the completion of election	Amount
	Description	Amount
	(i) Cash in hand	
	(ii) Bank balance (Please mention name of the bank and branch)	
	Total	

PART-B

6. 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 State of \_\_\_\_\_

- I. If political party incurs/ authorizes election expenses in more than one state, the details for each state is to be given in separate sheet as per this pro- forma,
- II. The state political party having headquarters within the state shall submit report in this pro-forma.

6.1	a. Opening balance of State Unit (including district level units and local units) ( on the date of announcement of election)	Amount
	Description	Amount
	(i) Cash in hand	
	(ii) Bank Balance (Please mention name of the bank and branch)	
	Total	
6.2	a. Gross receipts from all sources from the date of announcement of election to the date of completion of election by state unit including district level units and local units in the state	
	Description	Amount
	(i) Cash	
	(ii) Cheque or Draft etc.	
	(iii) In kind (Received complimentary goods or services from any person/entity) (Please mention notional value of such item- goods or services such as helicopter services etc. received as complimentary from any person /entity)	
	Total	

6.3	a. Gross Expenditure incurred / authorized by State Unit (including district level units and local units) for General Party propaganda (from the date of announcement of election to the date of completion of election)	
	Description of Gross expenditure by State Unit	Amount
	(i) Cash	
	(ii) Cheque/ draft etc.	
	(iii) Expenditure authorized, but remaining outstanding on date of completion of election	
	Total	
	b. Break up of expenditure for general party propaganda incurred by State Unit (including District level Units and local units)	
	(i) Travel expenses on Star Campaigners incurred by state unit (Details to be enclosed in format given in Schedule- 12)	
	(ii) Travel expense on Other leaders by state unit (Details to be enclosed in format given in Schedule- 13)	
	(iii) Expense on Media Advertisement (print and electronic, bulk sms, cable, website and TV Channel etc.) on General Party propaganda by state unit (Details to be enclosed in format given in Schedule- 14)	
	(iv) Expense on Publicity Materials including posters, banners, badges, stickers, arches gates, cutouts, hoardings, flags etc for general party propaganda by state unit (Details to be enclosed in format given in Schedule- 15)	
	(v) Expense on Public meetings/processions/Rally etc. for general party propaganda by Sate Unit (Details to be enclosed in format given in Schedule- 16)	
	(vi) Any other expense for General Party propaganda by Sate Unit (Details to be enclosed in format given in Schedule- 17)	
	Total	

6.4	a. Gross Expenditure incurred or authorized by State Unit for Candidate(s) including District level Units and local units attributable to candidate(s) (other than for general party propaganda)			
	(i) Total lump sum payment(s) to Candidate(s) of the party or other candidate(s) authorized/ incurred by State Unit, either in cash or by Instruments like- cheque/ DD/PO/RTGS/Fund Transfer etc. (Details to be enclosed in format given in Schedule- 18)			
	(ii) Total Expense on Media Advertisement (print and electronic, bulk sms, cable, website, TV Channel etc.) for the candidate(s) with photo or name of candidate (s) by state Unit (Details to be enclosed in format given in Schedule- 19)			
	(iii) Total expense on Publicity Materials (like posters, banners, cut-outs, election materials etc) with photo and/or name of the candidate(s) by state Unit (Details to be enclosed in format given in Schedule- 20)			
	(iv) Total Expense by state Unit (Other than general party propaganda) on barricades /audio etc /hired vehicles for the audience /supporter at the rally of Star Campaigners with candidate(s) (Details to be enclosed in format given in Schedule- 21)			
	(v) Any other expense for the candidate(s) by state Unit (Details to be enclosed in format given in Schedule- 22)			
	Total expense on candidate (s)			
6.5	Total lump sum amount given by State Unit of the Party (including the districts and local units) to Other party(s) for election expenses. If political party makes payment (s) on more than one occasion then date wise details are to be mentioned.			
	Name of State Unit Of Party to which payment made/ Name of Other Political Party (if any)	Date (s) of Payment	Cash , Cheq / DD etc no.	Amount
	1			
	2.			
	3. etc			
	Total			

6.6	a. Closing Balance of State Unit of the Party ( including the districts and local units) on the completion of election	Amount
	Description	Amount
	(i) Cash in hand	
	(ii) Bank balance (Please mention name of the bank and branch)	
	Total	

PART-C

7. Summary of all Receipts and expenditure incurred / authorized by the Political Party during election (from the date of announcement of election till completion of election) as mentioned in tables in Part -A and B.

A	Name of the Party	
B	Date(s) of Poll	
C	Election to: (mention the State names and Assembly / Lok Sabha Constituency )	
D	Opening Balance ( for Party central Head Quarter and state/Dist./Local level units all included)	
	Description	Amount
	I. Cash in hand [5.1.a.(i)+6.1.a.(i) of all election related states]	
	II. Cash in bank [5.1.a.(ii)+6.1.a.(ii) of all election related states]	
E	Gross receipts from date of announcement of election to the date of completion of election (both at Party central Head Quarter and state/Dist./Local level units)	
	Description	Amount
	I. Cash [5.2.a.(i) + 6.2.a.(i) of all states]	
	II. Cheque or Draft [5.2.a.(ii) + 6.2.a.(ii) of all states]	
	III. In kind (or complementary receipts) [5.2.a.(iii) + 6.2.a.(iii) of all election related states]	
	IV. Total receipt(s)	

F	Gross Expenditure incurred/ authorized for general Party propaganda from the date of announcement of election to the date of completion of election (both at central Head Quarter and state/Dist./Local level units)	
	Description	Amount
	I. Cash or Cheque/DD etc. [5.3.a.(i) +6.3.a.(i) of all election related states]	
	II. Cheque or Draft [5.3.a.(ii) +6.3.a.(ii) of all election related states]	
	III. Expenditure authorized, but remaining outstanding on date of completion of election [5.3.a.(iii) +6.3.a.(iii) of all election related states]	
	IV. Total Expenditure on general party propaganda	
G	Gross Expenditure by Political Party incurred/ authorized for the Candidate(s) other than general party propaganda (both at central Head Quarter and state/Dist./Local level units)	
	Description	Amount
	I. Cash or Cheque / DD etc. payment to candidate(s) [5.4.a.(i) +6.4.a.(i)]	
	II. In kind-	
	a. Media payments [5.4.a.(ii)+6.4.a.(ii) of all election related states]	
	b. Publicity materials [5.4.a.(iii)+6.4.(iii) of all election related states]	
	c. Public meetings, processions etc.,[5.4.a.(iv) +6.4.a.(iv) of all election related states]	
	d. Any other expenses [5.4.a.(v) + 6.4.a.(v) of all election related states]	
	IV. Total Expenditure on candidate(s)	
H	Gross Total Expenditure for general party propaganda and for candidate(s) [Total of F (IV) + G (IV) above of this table]	
I	Closing Balance (both at Party central Head Quarter and state/Dist./Local level units)	
	Description	Amount
	a. Cash in hand [5.6.a.(i)+ 6.6.a.(i) of election related states]	
	b. Bank balance [5.6.a.(ii)+ 6.6.a.(ii) of election related states]	
	c. Total Closing Balance	

PART-D

Verification

I, Shri/Smt \_\_\_\_\_ do hereby verify and declare that the account of election expenditure as furnished in the statement of election expenditure (Part A, B, C) includes all items of election expenditure incurred/authorized by the political party { Party Central Headquarters / State Unit (including District level & Local Units)\* in connection with the general elections/ Bye elections to the Loksabha/ ..... State Assembly and nothing has been concealed or withheld/suppressed there from, and

That the said statements of election expenditure, are true and correct account to the best of my knowledge and belief and no material fact has been concealed.

Date

Signature and Seal of Treasurer Or Authorized Person

Counter signed by

Signature of the Party President/  
General Secretary

Certified by the Auditor

Signature and Seal of the Auditor

\*Strike out whichever not applicable

Expenses by Party Central Headquarters

Schedule-1					
State wise break up of Gross Expenditure authorized/ incurred by Party Central Head Quarters for general Party propaganda from the date of announcement of election to the date of completion of election					
S. No.	Name of the State	Cash	Cheque etc.	Expenditure authorized, but remaining outstanding on date of completion of poll	Total
1					
2					
3					
Total					

Schedule-2						
Travel expenses of Star Campaigner(s) authorized/ incurred by Party Central Head Quarters						
S. No.	State and venue	Date of the meeting	Name of the star campaigner	Mode of Travel (Taxi, Helicopter, Aircraft etc.)	Name of the payee in case of Helicopter or Aircraft	Total Amount (including outstanding amt.)
1						
2						
Total						



Schedule-2A						
Travel expenses of Other leader(s) incurred/Authorized by Party Central Head Quarters ( including expenses after announcement and before nomination)						
S. No.	State and venue,	Date of the meeting	Name of the leader	Mode of Travel (Taxi, Helicopter, Aircraft etc.)	Name of the payee in case of Helicopter or Aircraft	Total Amount (including outstanding amt.)
1						
2						
Total						

Schedule-3					
Expense(s) on Media Advertisement (print and electronic, bulk sms, cable, website and TV Channel etc. ) on General Party propaganda authorized/ incurred by Party Central Head Quarters					
S. No.	State	Name of the payee	Name of media (print/electronic/ sms.cable tv etc	Date/s (of print/telecast /sms	Total Amount (including outstanding amt.)
1					
2					
3					
Total					

Schedule- 4				
Expense(s) on Publicity Materials including posters, banners, badges, stickers, arches, gates, cutouts, hoardings, flags etc for general party propaganda authorized/ incurred by Party Central Head Quarters				
S. No.	State	No. and Name of the Assembly/ Parl. Constituency	Details of the items	Total Amount (including outstanding amt.)
1				
2				
3				
Total				

Schedule- 5				
Expense(s) on Public meetings /procession/Rally ( like dias / audio/ barricade/ vehicles etc.) authorized/ incurred by Party Central Head Quarters				
S. No.	State and Venue	Date of the meeting/procession/Rally	Details of items	Total Amount (including outstanding amt.)
1				
2				
3				
Total				

Schedule- 6					
Any other expense(s) for General Party propaganda authorized/ incurred by Party Central Head Quarters					
S. No.	State	Purpose	Date	Details of items	Total Amount (including outstanding amt.)
1					
2					
3					
Total					

Schedule- 7						
Total lump sum payment (s) to Candidate(s) of the party or other candidate(s) if, any authorized/ incurred by Party Central Head Quarters, either in cash or by Instruments like- cheque/ DD/PO/RTGS/Fund Transfer etc. If political party makes payment (s) to candidate(s) on more than one occasion then date wise details are to be mentioned.						
S. No.	Name of the State / No. and Name of the Assembly/Parl. Constituency	Name of Candidate and name of Party	Date(s) of payment	Cash Amount	Cheq / DD no. etc. and Date	Total Amount paid
1						
2						
3						
4						
					Total	

Schedule- 8					
Total Expense on Media Advertisement (print and electronic, bulk sms, cable, website, TV Channel etc.) for specific candidate(s) with photo or name of candidate or attributable to any candidate(s) authorized incurred by Party Central Head Quarters					
S. No.	State	Name of the candidate	Name of media (print/electronic/sms/ cable tv etc	Date/s (of print/telecast /sms	Total Amount (including outstanding amt.)
1					
2					
Total					

Schedule -9					
Total expense on Publicity Materials (like posters, banners, election materials etc) with photo and/or nam of the candidate(s) or attributable to candidate(s) and authorized/ incurred by Party Central Head Quarters					
S. No.	State	Name of the Candidate	No. and Name of the Assembly/Parl. Constituency	Details of the item	Total Amount (including outstanding amt.)
1					
2					
Total					

Schedule- 10						
Total Expense (Other than general party propaganda) authorized/ incurred by Party Central Head Quarters on Public meetings /processions etc (barricades /audio etc./hired vehicles for the audience /supporters at the rally of Star Campaigners or other leaders with candidate(s))						
S. No	State and venue	Name(s) of the Star campaigner(s)	Name of the Candidate(s) attending the Meeting	Date and venue of the meeting	Items of expenditure	Total Amount (including outstanding amt.)
1						
2						
Total						

Schedule- 11						
Any other expense(s) for the candidate(s) authorized/ incurred by Party Central Head Quarters						
S. No.	State	No. and Name of the Assembly/Parl Constituency	Name of the Candidate	Details of the items	Total Amount (including outstanding amt.)	
1						
2						
3						
Total						

State Wise Details of Election Expenses

Name of the State .....

Schedule-12						
Travel expenses of Star Campaigner(s) authorized/ incurred by State/ Distt./ Local Units						
S. No.	Venue	Date of the meeting	Name(s) of the star campaigner(s)	Mode of Travel (Taxi, Helicopter, Aircraft etc.)	Name of the payee in case of Helicopter or Aircraft	Total Amount (including outstanding amt.)
1						
2						
3						
Total						

Schedule-13						
Travel expenses of other leader(s) authorized/ incurred by State/ Distt./ Local Units ( including expenses after announcement and before nomination)						
S. No.	Venue	Date of the meeting	Name of the leader(s)	Mode of Travel (Taxi, Helicopter, Aircraft etc.)	Name of the payee in case of Helicopter or Aircraft	Total Amount (including outstanding amt.)
1						
2						
Total						

Schedule-14					
Expense(s) on Media Advertisement (print and electronic, bulk sms, cable, website and TV Channel etc. ) on General Party propaganda authorized/ incurred by State/ Distt./ Local Units					
S. No.	State	Name of the payee	Name of media (print/electronic/sms, cable tv, website, TV Channele etc)	Date/s (of print/telecast/sms etc.)	Total Amount (including outstanding amt.)
1					
2					
Total					
Schedule- 15					
Expense(s) on Publicity Materials including posters, banners, badges, stickers, arches, gates, cutouts, hoardings, flags etc for general party propaganda authorized/ incurred by State/ Distt./ Local Units					
S. No.	State	No. and Name of the Assembly/Parl. Constituency	Details of the items	Total Amount (including outstanding amt.)	
1					
2					
3					
Total					
Schedule- 16					
Expense(s) on Public meetings /procession/Rally ( like dias / audio/ barricade/ vehicles etc.) authorized/ incurred by State/ Distt./ Local Units					
S. No.	State and Venue	Date of the meeting/procession/Rally	Details of items	Total Amount (including outstanding amt.)	
1					
2					
Total					

Schedule- 17	
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Any other expense(s) for General Party propaganda authorized/ incurred by State/ Distt./ Local Units

S. No.	State	Purpose/Details of the items	Date of expenditure	Total Amount (including outstanding amt.)
1				
2				
Total				

Schedule- 18

Total lump sum payment (s) to Candidate(s) of the party or other candidate(s) if, any authorized/ incurred by State/ Distt./ Local Units, either in cash or by Instruments like- cheque/ DD/PO/RTGS/Fund Transfer etc. If State/ Distt./ Local Units makes payment (s) to candidate(s) on more than one occasion then date wise details are to be mentioned.

S. No.	Name of the State / No. and Name of the Assembly/ Parl. Constituency	Name of Candidate and name of Party	Date(s) of payment	Cash Amount	Cheq / DD no. etc. and Date	Total amount paid
1						
2						
3						
4						
Total						

Schedule- 19

Total Expense on Media Advertisement (print and electronic, bulk sms, cable, website, TV Channel etc.) authorized/ incurred by State/ Distt./ Local Units for specific candidate(s) with photo or name of candidate(s) or attributable to any candidate(s)

S. No.	State	Name of the candidate	Name of media (print/electronic/ sms/ cable tv, etc)	Date/s (of print/telecast/sms etc.	Total Amount (including outstanding amt.)
1					
2					
3					
Total					



Schedule -20

Total expense on Publicity Materials (like posters, banners, election materials etc) with photo and/or name of the candidates or attributable to candidate(s) authorized/ incurred by State/ Distt./ Local Units

S. No.	State	No. and Name of the Assembly/Parl. Constituency	Name of Candidate	Details of the items	Total Amount (including outstanding amt.)
1					
2					
Total					

Schedule- 21

Total Expense incurred/authorized for the candidate(s) by State/ Distt./ Local Units (Other than general party propaganda) on Public meetings /processions etc., (barricades /audio etc., /hired vehicles for the audience /supporters at the rally of Star Campaigners or other leaders

S. No	State and venue	Date	Name(s) of the Star campaigner(s)	Name of Candidate(s)	Details of items	Total Amount (including outstanding amt.)
1						
2						
Total						

Schedule- 22

Any other expense(s) for the candidate (s) authorized/ incurred by State/ Distt./ Local Units

S. No.	State	No. and Name of the Assembly/Parl. Constituency	Name of the Candidate(s)	Details of the items	Total Amount (including outstanding amt.)
1					
2					
Total					

## 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 fund of political parties.

3. In order to formulate the guidelines, the Commission sought comment/suggestions/inputs from all recognized political parties. While most of these parties supported the issue of transparency guidelines, some other 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 the Constitution, to bring transparency and accountability in funding of political parties: -

- (i) Provision (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,

Sd/-

(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.