



Integrated Election Expenditure Monitoring System



User Manual

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1 Introduction

IEMS Application is a user-friendly, secure online platform which enables Political Parties to submit online prescribed compliance documents like-

- Contribution Report (Form 24A)
- Annual Audited Accounts
- Election Expenditure Statement (Part)
- Election Expenditure Statement (Final)

Political Parties will be able to access the portal by doing login with Username, Password and OTP, which will be provided by Election Commission of India. ECI will provide default password which can be changed after first login.

1.1 Key Features of IEMS User Manual

- User friendly and well-designed online Application.
- Easy to monitor status of filing and already filed reports.

Software Requirements & Compatibility

IEMS web application is compatible with various Operating Systems and Web Browsers. The list of the compatible Operating Systems & Web Browsers may be seen below:

1. Compatible Operating Systems & Recommended Version

- Windows (Windows 10+)
- Mac (macOS 11+)
- Linux (Ubuntu LTS releases 18.04 or later)

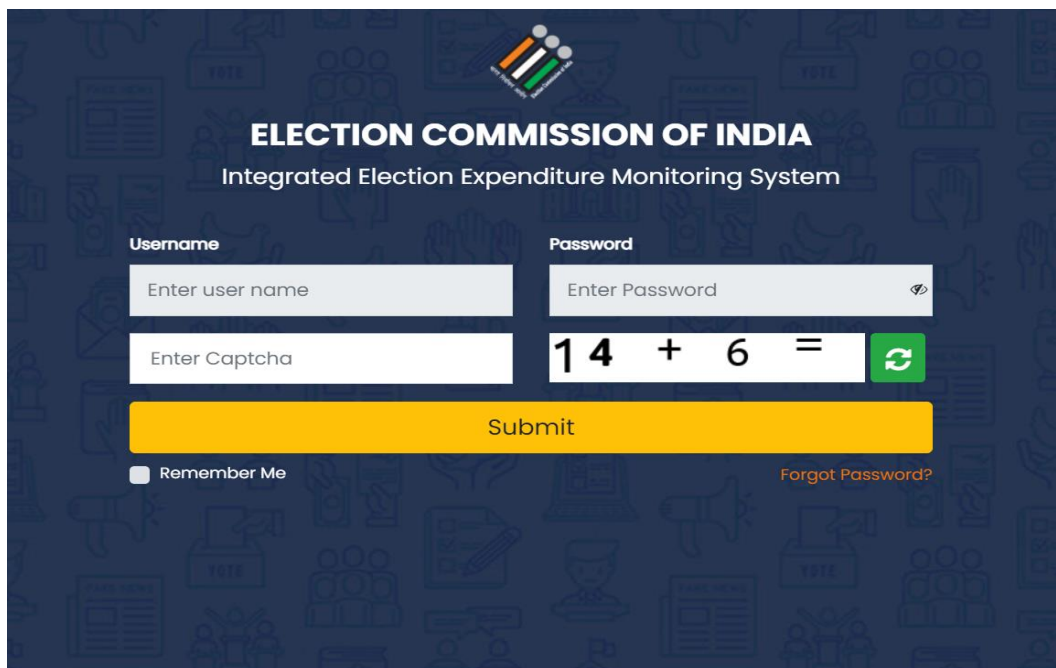
2. Compatible Web Browsers & Recommended Version

- Chrome (v110+)
- Firefox (v102+)
- Safari (v16.2+)
- Microsoft Edge (v110+)
- Internet Explorer (IE11)

2 Getting Started

Credentials of Political Parties such as name of Political Party, registered address, authorized signatory, Mobile No., and E-mail id, etc. will be generated by the Election Commission of India based on the records of the Political Parties available in ECI. The Political Parties shall use these credentials to file their above mentioned Financial Reports. If any Political Party does not find their credentials updated or in case of any discrepancy, they should make a request with all their records to the ECI for updating credentials and after due verification it will be updated by the ECI. Political Parties are advised to communicate promptly in case of any change occurring in any of the credentials well in time to the ECI to avoid any inconvenience in filing of their duly authorized financial reports.

2.1 Login to the Application

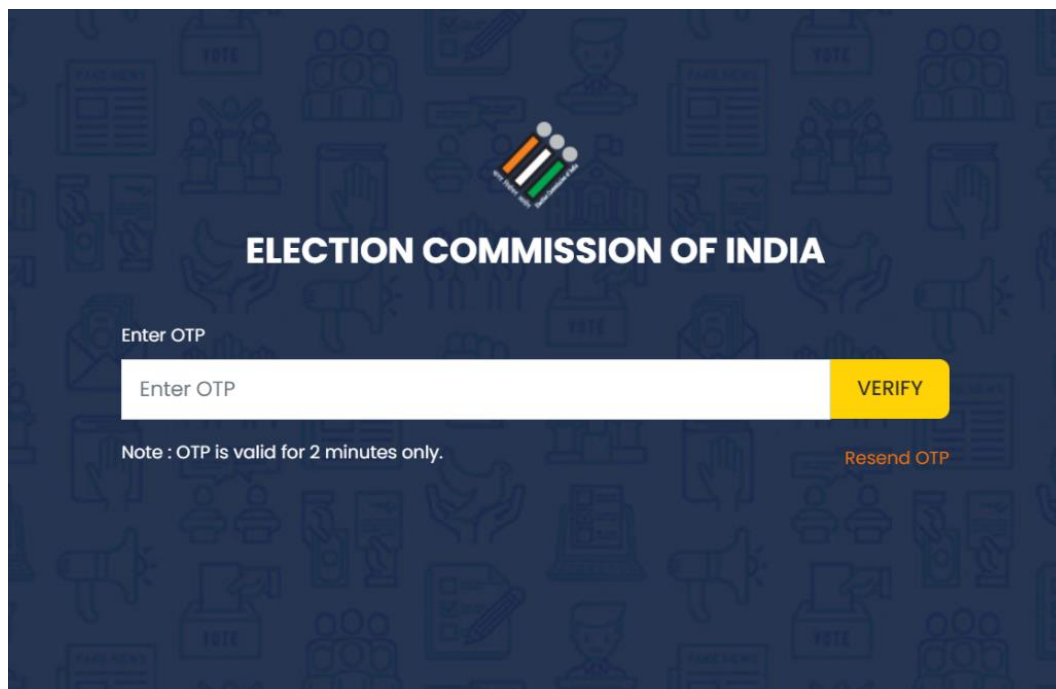


ELECTION COMMISSION OF INDIA
Integrated Election Expenditure Monitoring System

Username: Enter user name
Password: Enter Password
Enter Captcha: 14 + 6 =
Submit
Remember Me
Forgot Password?

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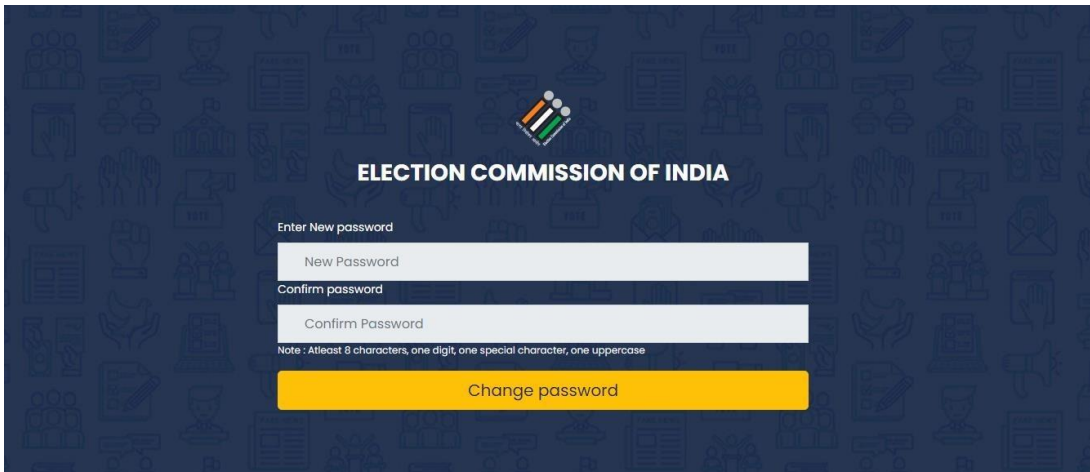
- Navigate to <https://iems.eci.gov.in/>
- Enter Username, Password, Captcha and click on Submit.



ELECTION COMMISSION OF INDIA

Enter OTP
Enter OTP
VERIFY
Note : OTP is valid for 2 minutes only.
Resend OTP

- Enter the OTP received and click on Verify.
- **Note:** The OTP will be valid only for 2 minutes.
- If you don't receive the OTP, please click on Resend OTP.



ELECTION COMMISSION OF INDIA

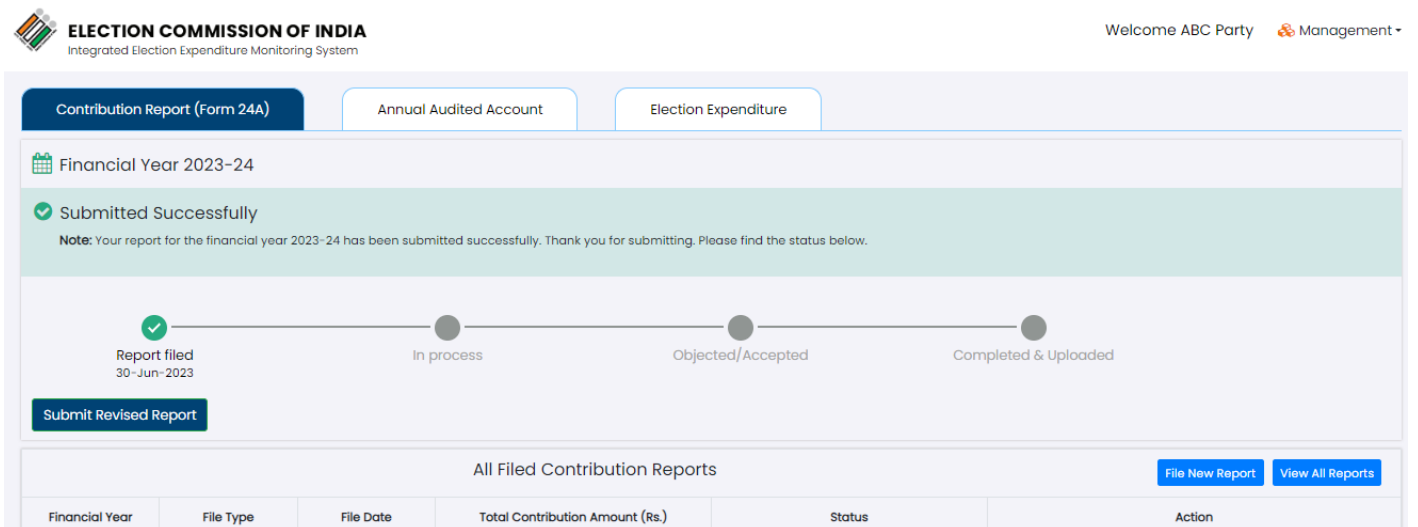
Enter New password

Confirm password

Note : Atleast 8 characters, one digit, one special character, one uppercase

[Change password](#)

- If you are doing the login for the first time, Reset/Change the password.
- Note: The password must contain at least 8 characters, with at least one digit, one special character and one uppercase.



ELECTION COMMISSION OF INDIA
Integrated Election Expenditure Monitoring System

Welcome ABC Party [Management](#)

Contribution Report (Form 24A) | Annual Audited Account | Election Expenditure

Financial Year 2023-24

Submitted Successfully
Note: Your report for the financial year 2023-24 has been submitted successfully. Thank you for submitting. Please find the status below.

Report filed
30-Jun-2023
In process
Objected/Accepted
Completed & Uploaded

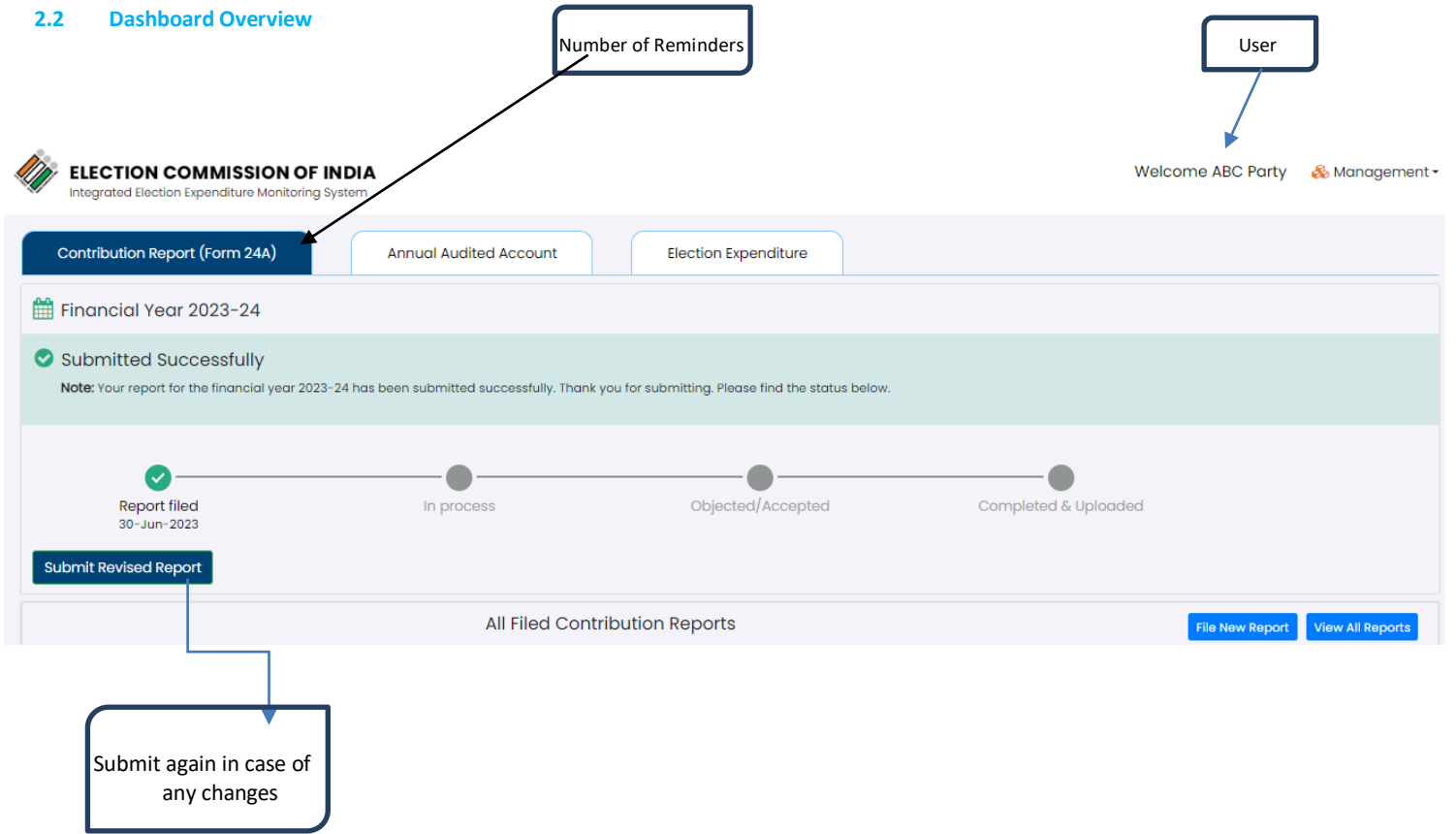
[Submit Revised Report](#)

All Filed Contribution Reports [File New Report](#) [View All Reports](#)


Financial Year	File Type	File Date	Total Contribution Amount (Rs.)	Status	Action
----------------	-----------	-----------	---------------------------------	--------	--------

- After successful login, Dashboard will appear.

2.2 Dashboard Overview



ELECTION COMMISSION OF INDIA
Integrated Election Expenditure Monitoring System

Welcome ABC Party  Management

Contribution Report (Form 24A) | Annual Audited Account | Election Expenditure

Financial Year 2023-24

Submitted Successfully
Note: Your report for the financial year 2023-24 has been submitted successfully. Thank you for submitting. Please find the status below.

Report filed 30-Jun-2023 | In process | Objected/Accepted | Completed & Uploaded

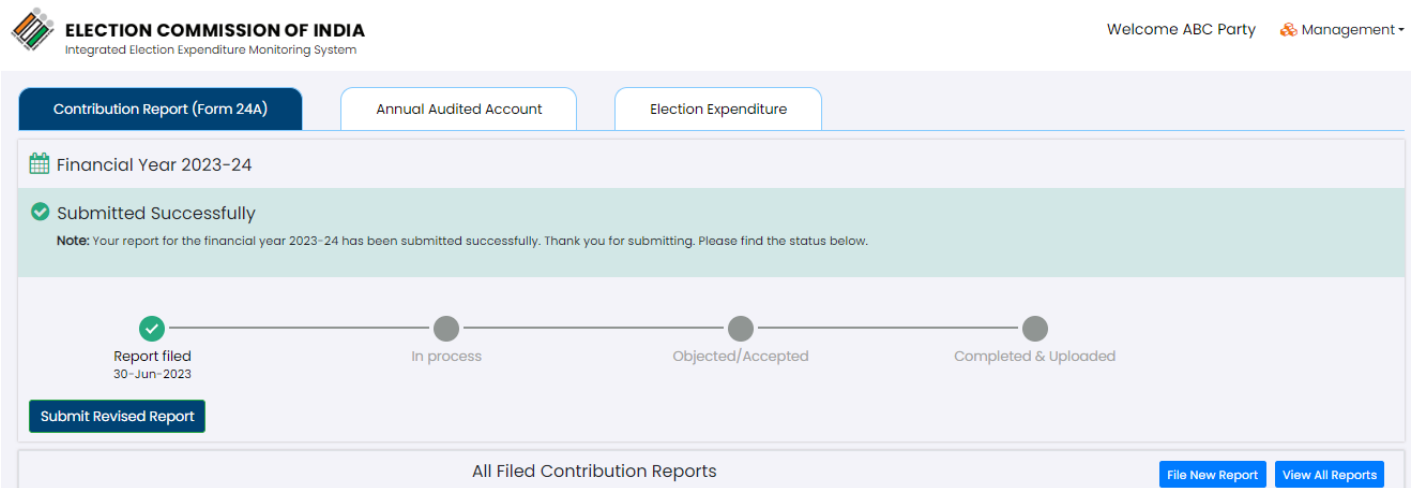
Submit Revised Report

All Filed Contribution Reports | [File New Report](#) | [View All Reports](#)


Number of Reminders

User

Submit again in case of any changes



ELECTION COMMISSION OF INDIA
Integrated Election Expenditure Monitoring System

Welcome ABC Party  Management

Contribution Report (Form 24A) | Annual Audited Account | Election Expenditure

Financial Year 2023-24

Submitted Successfully
Note: Your report for the financial year 2023-24 has been submitted successfully. Thank you for submitting. Please find the status below.

Report filed 30-Jun-2023 | In process | Objected/Accepted | Completed & Uploaded

Submit Revised Report

All Filed Contribution Reports | [File New Report](#) | [View All Reports](#)

- Contribution Report (Form 24A) will be selected by default.
- Latest Financial year report status will be displayed on top with details like date of filing, processing status etc.
- You can resubmit the report by clicking on the “Submit Revised Report” button for that financial year.

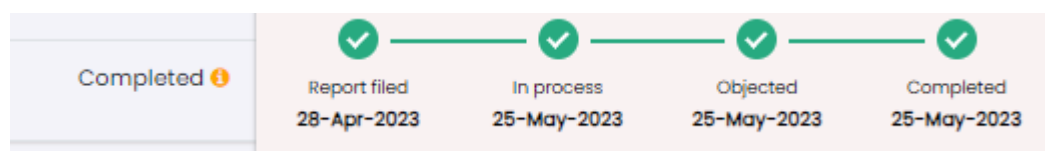
2.3 Contribution Report (Form 24A)

Section 29B of the Representation of the People Act,1951 (herein after referred as the R. P. Act,1951) provides that political parties are entitled to accept any amount of contribution/donations voluntarily offered to it by any person or company, other than a government company, subject to the restrictions laid down in abovementioned Section. Under the law, a duty has been cast upon the treasurer or any other person authorized by the political party to prepare, in each financial year, a report of the contribution in excess of twenty thousand rupees received by such political party from any person in that financial year. However, as per the proviso to the Section 29C of the R. P. Act, 1951, there is no requirement to include the contribution received from Electoral Bond. The report so prepared is to be submitted by the treasurer or any other persons authorized by the party to the Election Commission of India in Form 24A appended to the Conduct of Election Rules, 1961, before the due date for furnishing a return of its income of that financial year under Section 139 of the Income Tax Act, 1961. If the party fails to submit its report, then, notwithstanding anything contained in Income Tax Act, 1961, the party shall not be entitled to get tax relief under that Act.

2.3.1 All Filed Contribution Report

All Filed Contribution Reports						File New Report	View All Reports
Financial Year	File Type	File Date	Total Contribution Amount (Rs.)	Status	Action		
2014-15	Original	22-Mar-2023	34566.00	Report filed ⓘ	Revise Report	Download Report ▾	

- Here you can view all the financial year reports with all the details like File type, Total contribution amounts (In Rupees), Status etc.



- On hovering ⓘ, you can view the status of respective financial year reports like when it was filed, in process, objected/ accepted or completed.
- You can submit the report again in case of any changes by clicking on the “Revise Report” button for the respective financial year.
- If you want to download the report, please click on “Download Report” button which will download the report for that financial year in a PDF format.

2.3.2 Reminders/Alerts

Suitable alerts on registered mobile numbers and email will be sent periodically, before due date at different intervals to remind political parties to file compliance reports before due date, so as to avoid any consequential action.

2.3.3 Status of the filed reports

Reminder

- ✔ Your file for the financial year 2022-23 has been submitted successfully. Thank you for submitting.
- ⚠ Your file for the financial year 2020-21 is in processing. We will process your filling and make sure it is completed at the earliest.
- ✘ Your file for the financial year 2019-20 has been rejected. Please verify all the details and submit again.
- ✔ Your file for the financial year 2018-19 has been submitted successfully. Thank you for submitting.
- ⚠ Your file for the financial year 2017-18 is in processing. We will process your filling and make sure it is completed at the earliest.

- Here you can view all the reminders for all the Financial Years like which financial year’s reports have been submitted and for which are pending etc.
- Latest and unread reminders will be in bold letter.

2.3.4 Steps to Submit a new Contribution Report (Form 24A)

All Filed Contribution Reports						File New Report	View All Reports
Financial Year	File Type	File Date	Total Contribution Amount (Rs.)	Status	Action		
2014-15	Original	22-Mar-2023	34566.00	Report filed ⚠	Revise Report	Download Report	

- Go to All Filed Contribution Report and Click on “File New Report” button for Contribution Report (Form 24A).

CONTRIBUTION REPORT - (FORM 24A)

1 Party Basic Details
2 Contribution Details

Basic Details:

<p>Name of the Political Party:*</p> <input type="text" value="ABC Party"/>	<p>Status of the Political Party:*</p> <input type="text" value="Recognized"/>
<p>Permanent Account Number:*</p> <input type="text" value="PAN"/>	<p>Income-tax Ward/Circle where return of political party is filed:</p> <input type="text" value="Income-tax Ward/Circle"/>
<p>Date of registration of Political Party with Election Commission:*</p> <input type="text" value="Date of registration"/>	

Address:

Complete address of communication:

State: Town/City/District: PIN code:

Contacts:

Registered Email ID: Registered Mobile: Residential/Office Phone:

Another email/mobile no. for Notification/Alert:

Other Email ID: Other Mobile: Other Phone:

[Continue](#)

- Here in the Tab-1, you can see all the basic details of your party.

CONTRIBUTION REPORT - (FORM 24A)

1 Party Basic Details 2 Contribution Details

2015-16 Original [+ Add Contribution](#) [Import Contribution](#) [Upload Certificate](#) [Preview & Submit](#)

Total Contribution(Rs.) : 1,358,023.00

S.N.	Name of the contributing person/company	Complete Address of contributing person/company	PAN	Amount of contribution (Rs.)	Mode of Contribution (Cheque/DD/Cash/Other)	Action
1.	xxxxxx Pvt Ltd	xxxxxxxxxx, Delhi	ABCCD1234E	123456.00	Cheque XXXXX Bank of India	Edit Delete
2.	Mr. xyz	xxxxxx, Karnataka		1234567.00	Cash	Edit Delete

- Click on the Tab-2 (Contribution Details) to add new Contribution Report.
- Select Financial Year from the dropdown for which you want to submit the Contribution Report.
- Then Click on “+Add Contribution” button to add.

Add Contribution

Contributor Details:

Contributor Type:* Company Any Other Person

Name of Contributing Company/Person:*

Permanent Account Number:*

Complete Address of the contributing Person/Company:

Address:

State:* **Town/City/District:*** **Pin/Zip Code:**

Bank & Payment Details of Contributing Person/ Company:

Payment Mode:* **Amount of Contribution (Rs.):*** **Remarks:**

- Select Individual Person or Company and fill all the fields accordingly.
- Fields with *mark are mandatory i.e., if you don't fill those fields, you won't be able to submit.
- After filling all the details, click on Save.

CONTRIBUTION REPORT - (FORM 24A)

1 Party Basic Details | 2 Contribution Details

2015-16 | Original

+ Add Contribution | Import Contribution | Upload Certificate | Preview & Submit

Total Contribution(Rs.) : 1,358,023.00

S.N.	Name of the contributing person/company	Complete Address of contributing person/company	PAN	Amount of contribution (Rs.)	Mode of Contribution (Cheque/DD/Cash/Other)	Action
1.	xxxxxx Pvt Ltd	xxxxxxxxxxx, Delhi	ABCCDI234E	123456.00	Cheque XXXXX Bank of India	Edit Delete
2.	Mr. xyz	xxxxxx, Karnataka		1234567.00	Cash	Edit Delete

- Click on "Import Contribution" button to add contributions in bulk or through CSV report.

CONTRIBUTION REPORT - (FORM 24A)

Success! Donation/ Contribution Saved successfully.

1 Party Basic Details
2 Contribution Details

2015-16
Original

+ Add Contribution
Import Contribution
Upload Certificate
Preview & Submit

Total Contribution(Rs.) : 1,358,023.00

S.N.	Name of the contributing person/company	Complete Address of contributing person/company	PAN	Amount of contribution (Rs.)	Mode of Contribution (Cheque/DD/Cash/Other)	Action
1.	xxxxx Pvt Ltd	xxxxxxxxx, Delhi	XXXXX1234X	123456.00	Cheque XXXXX Bank of India	Edit Delete
2.	Mr. xyz	xxxxxx, Karnataka		1234567.00	Cash	Edit Delete

- After importing successfully, Click on “Upload Certificate” Button to upload certificate (A copy of the certificate to this effect obtained from the company should be attached).
- Multiple files can be uploaded at once.

Certificate Obtained from the Copmany
✕

S.N.	Certificate	Action
No certificate uploaded yet.		

Upload Certificate*

Choose File

No file chosen

Note: only PDF file is allowed with maximum file size of 2MB.

Cancel
Submit

- Click on “Choose File” and select the certificate which you want to upload.
- **Note:** Only PDF file is allowed with maximum file size of 2MB.
- After selecting the file, you can click on “View” button to View the certificate you uploaded.
- If you want to delete the uploaded one and select a new one, you can click on “Delete” button and follow the same steps to add a new one.
- Then Click on “Submit” button.

CONTRIBUTION REPORT - (FORM 24A)

Success! Donation/ Contribution Saved successfully.

1 Party Basic Details
2 Contribution Details

2015-16
Original

+ Add Contribution
Import Contribution
Upload Certificate
Preview & Submit

Total Contribution(Rs.) : 1,358,023.00

S.N.	Name of the contributing person/company	Complete Address of contributing person/company	PAN	Amount of contribution (Rs.)	Mode of Contribution (Cheque/DD/Cash/Other)	Action
1.	xxxxx Pvt Ltd	xxxxxxxxx, Delhi	XXXXX1234X	123456.00	Cheque XXXXX Bank of India	Edit Delete
2.	Mr. xyz	xxxxx, Karnataka		1234567.00	Cash	Edit Delete

- Click on "Preview & Submit" button to see preview and further process to submit the Contribution Report.

	HDFC Bank Ltd HDFC0000001	Remark
--	------------------------------	--------

* 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 company, whether the conditions laid down under section 182 of the Company Act, 2013 have been complied with (A copy of the certificate to this effect 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: 31/03/2023 _____

Place: _____

Edit
Add eSign

- Here you can preview all the details you have entered in all the previous steps.
- Signatory information- like name, father's name, designation etc. should also be filled.
- Signing date will be picked automatically.
- Verify whether all the details are correct or not. If not, Click On "Edit" button to edit the details.
- If the details entered by you are correct, fill the verification details like Name, Date, Place etc. and click on "Add e-Sign" Button to proceed further.

Add eSign to Your Contribution Report ✕

1. Please note, your filing of contribution report will be completed only after e-Signing.
2. You can not modify your report once it is eSigned.
3. Treasurer/ Authorised Person's name should be as per Aadhaar.

[← Back](#)

[+ Add eSign](#)

- Please Read the instructions carefully.
- Then Click on “+Add e-Sign” button to add the e-Sign to your Contribution Report.

You are currently using C-DAC eSign Service and have been redirected from

CDAC's e-Sign Service

View Document Information

Aadhaar Number
 Virtual ID
 UID Token
 [Get Virtual ID](#)

Aadhaar TOTP
 Aadhaar OTP
 [How to generate TOTP?](#)

- Select “Aadhaar Number” and enter the Aadhar Number of the Auditor.
- Then select “Aadhar OTP” and click on “Get OTP” button.

CDAC's e-Sign Service

View Document Information

Aadhaar Number
 Virtual ID
 UID Token
 [Get Virtual ID](#)

Aadhaar TOTP
 Aadhaar OTP
 [How to generate TOTP?](#)


I hereby state that I have no objection in authenticating myself with Aadhaar based authentication system and consent to providing my Aadhaar number/VID/UID Token and One Time Pin (OTP)/Time-based One Time Password (TOTP) data for Aadhaar based authentication. I understand that the OTP/TOTP I provide for authentication shall be used only for authenticating my identity through the Aadhaar Authentication system and for obtaining my e-KYC through Aadhaar e-KYC service only for the purpose of esigning.

▶ Listen to Consent
English ▼

OTP has been sent to mobile number <***8858>**

Submit
Cancel
Not Received OTP? Resend OTP

- Enter the OTP received.
- Click on the checkbox to agree to the 'Consent' and then click on "Submit" button to Proceed.



Thank You!

Your contribution report is submitted successfully. Copy of your contribution report is also sent to your registered email.

◀ Back to Dashboard

- You will get a successful message that your report has been submitted successfully.

- Click on “Back to Dashboard” button.

CONTRIBUTION REPORT - (FORM 24A)

1 Party Basic Details 2 Contribution Details

2022-23 Original [Download Submitted Report](#)

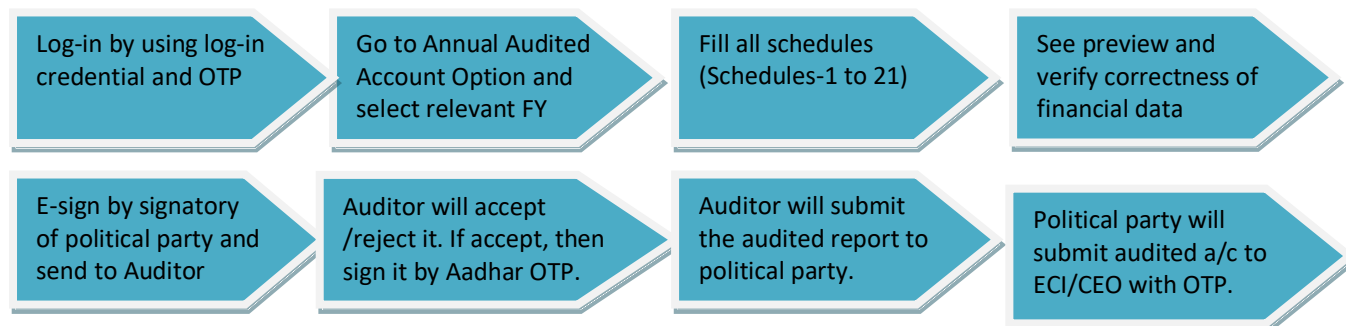
Total Contribution (Rs.) : 530,000.00

S.N.	Name of the contributing person/company	Complete Address of contributing person/company	PAN	Amount of contribution (Rs.)	Mode of Contribution (Cheque/DD/Cash/Other)	Action
1.	XYZ	Office - xxxx, Road - xxxxx Pin - 123xxxxx State - xxxxxx, India	XXXXX1234X	30xxxx.00	IMPS TX123456	Edit Delete
2.	Xxxxx Pvt. Ltd.	xx, Road-xxxx, area -xxxx, District - xxxxx, State - xxxxxx, India	XXXXX1234X	50xxxx	Cheque XXXXX Bank Ltd XXXXXX	Edit Delete

- Click on “Download Submitted Report” button to download the successfully submitted Report.

2.4 Annual Audited Account (AAA)

Political parties are required to submit their Audited Annual Accounts within 01 month from the last date for filing of ITR for political parties as per section 139 of Income Tax Act from FY 2020-21.



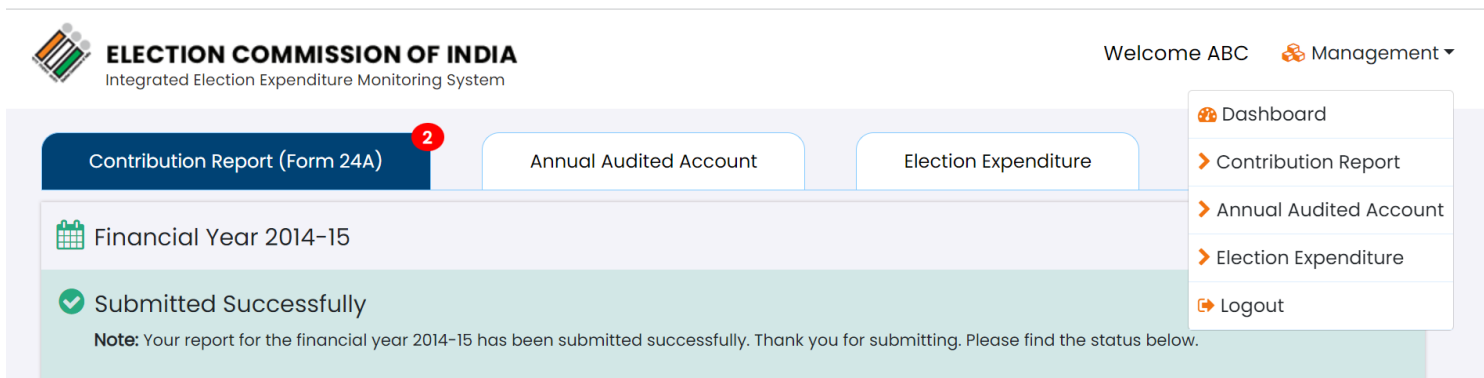
Annual Financial Account is to be prepared at the end of Financial Year i.e. 31st March every year. Balance Sheet is a one document out of the complete set of financial statement which comprises:

- Balance Sheet,
- Income & Expenditure Statement
- Cash Flow Statement
- Schedule / Notes to account and
- Statement of adopted significant accounting policies.

The Institute of Chartered Accountant of India (ICAI) has issued a Guidance Note on Accounting and Auditing of Political Parties – 2012, which should be followed by every political party while preparing its Annual Accounts.

Every schedule has two columns – one for current year and second for last year. In current year column, party has to report current year financial figures along with opening balance. If the party has already submitted annual audited report in online mode than opening balance will be filled automatically, otherwise party will have to fill it manually.

Step by step process for filing Annual Audited Account have been demonstrated here -



ELECTION COMMISSION OF INDIA
Integrated Election Expenditure Monitoring System

Welcome ABC Management ▾

- Dashboard
- Contribution Report
- Annual Audited Account
- Election Expenditure
- Logout

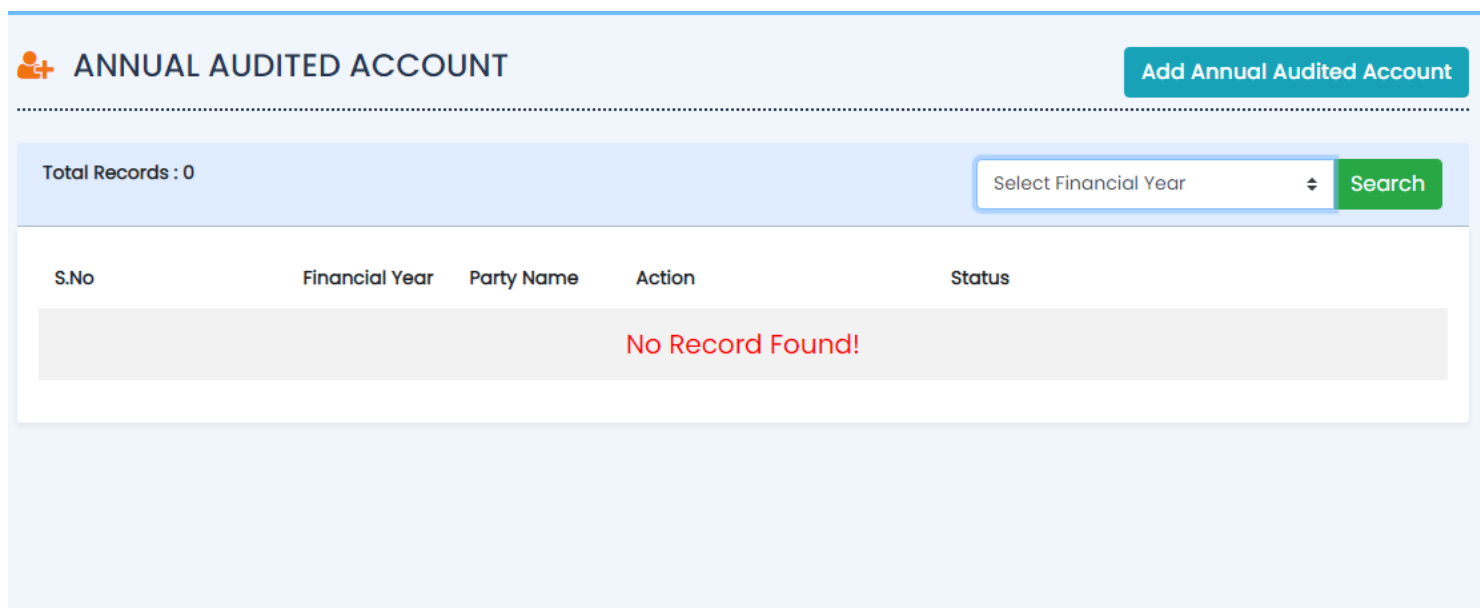
Contribution Report (Form 24A) ² | Annual Audited Account | Election Expenditure

Financial Year 2014-15

Submitted Successfully

Note: Your report for the financial year 2014-15 has been submitted successfully. Thank you for submitting. Please find the status below.

- Click on “Annual Audited Account” button from the Management dropdown to visit the Audited Report page.



ANNUAL AUDITED ACCOUNT Add Annual Audited Account

Total Records : 0 Select Financial Year ▾ Search

S.No	Financial Year	Party Name	Action	Status
No Record Found!				

- Click on “Add Annual Audited Account” button to submit a new report.

2.4.1 Party Basic Details

If any party wants to update any information about its party like communication address, authorized signatory, designation, and registered e-mail / phone no. etc., the party should communicate it to ECI.

ANNUAL AUDITED ACCOUNT – ADD « Back Preview & e-Sign »

<p>Financial Year (Period of AAA): *</p> <input type="text" value="Select Financial Year"/>	<p>Name of political party: *</p> <input type="text" value="ABC"/>												
<p>Valid Address: *</p> <input type="text" value="Party address"/>	<p>Valid PAN: *</p> <input type="text" value="Enter PAN"/> <p style="color: red; font-size: small;">This field is required.</p>												
<p>Name of signing CA (Auditor): *</p> <input type="text" value="Enter Name"/>	<p>Membership No. of signing CA (Auditor): *</p> <input type="text" value="Enter Membership No."/>												
<p>Name of authorized persons of party signing the report: *</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 25%; text-align: left; font-size: small;">Name</th> <th style="width: 25%; text-align: left; font-size: small;">Designation</th> </tr> </thead> <tbody> <tr> <td style="text-align: left;">1.*</td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td style="text-align: left;">2.</td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td style="text-align: left;">3.</td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </tbody> </table>			Name	Designation	1.*	<input type="text"/>	<input type="text"/>	2.	<input type="text"/>	<input type="text"/>	3.	<input type="text"/>	<input type="text"/>
	Name	Designation											
1.*	<input type="text"/>	<input type="text"/>											
2.	<input type="text"/>	<input type="text"/>											
3.	<input type="text"/>	<input type="text"/>											

[Save](#)

- Here you can select the financial year and fill the party Details.
- Then click on “Save” button to save the details.
- Fields with *mark are mandatory i.e, if you don’t fill those fields, you won’t be able to save the details.

2.4.2 Balance Sheet

Balance sheet of a political party is the document which shows the financial position at the end of each financial year i.e. 31st March. Balance sheet has total 10 schedules. Each schedule has been explained in this manual.

2.4.2.1 Sources of Funds

Sources of fund have six schedules which are as under -

2.4.2.1.1 Corpus Fund

Corpus Fund (Schedule -1) is a fund which is of permanent nature / capital nature. Detailed accounting treatment has been

mentioned in the ICAI Guidance Note-2012.

BALANCE SHEET

NAME OF POLITICAL PARTY: Demo Party BALANCE SHEET AS AT: _____

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS FUND	1		
GENERAL FUND	2		
EARMARKED FUND	3		
RESERVES	4		
LOANS/BORROWINGS	5		
Secured			
Unsecured			
CURRENT LIABILITIES & PROVISIONS	6		
TOTAL			

- Click on **1** the schedule tab.



NOTE	Current Year (2020)	Previous Year (2019)
1. CORPUS FUND		
Opening Balance	<input type="text"/>	<input type="text"/>
Additions/ (Withdrawal)	<input type="text" value="0.00"/>	<input type="text"/>
Closing Balance	<input type="text" value="0.00"/>	<input type="text"/>

Reset Save

- Fill all the required details like Opening Balance, Additions/ (Withdrawal) for both Previous year and Current Year.
- Closing Balance for both the years will get updated automatically as per the data you have entered in the required Fields.
- Click on "Reset" button to reset the details entered and enter details again.
- Click on "Save" button to save the details.

BALANCE SHEET

NAME OF POLITICAL PARTY		BALANCE SHEET AS AT	
Demo Party			
SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS FUND	1		
GENERAL FUND	2		
EARMARKED FUND	3		
RESERVES	4		
LOANS/BORROWINGS	5		
Secured			
Unsecured			
CURRENT LIABILITIES & PROVISIONS	6		
TOTAL			

- After saving the details, balance for the previous year and Current year will get updated for the corpus fund.

2.4.2.1.2 General Fund

General Fund (Schedule -2) General fund includes mainly excess / shortage of Income & Expenditure Statement. Complete details of accounting treatment have been mentioned in the ICAI Guidance Note-2012.

BALANCE SHEET

NAME OF POLITICAL PARTY		BALANCE SHEET AS AT	
Demo Party			
SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS FUND	1		
GENERAL FUND	2		
EARMARKED FUND	3		
RESERVES	4		
LOANS/BORROWINGS	5		
Secured			
Unsecured			
CURRENT LIABILITIES & PROVISIONS	6		
TOTAL			

- Click on **2** under the schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
2. GENERAL FUND		
Opening Balance	<input type="text" value="7703582462.00"/>	<input type="text"/>
Add : current year Surplus / (deficit) of Income & Expenditure A/c	<input type="text" value="-3159482247.00"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
		<input type="button" value="Delete"/>
		<input type="button" value="+ Add More"/>
Closing Balance	<input type="text"/>	<input type="text"/>

- Fill all the required details like Opening Balance, Current Year surplus / (deficit) of Income & Expenditure A/c for both Previous Year and Current Year.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.
- Closing Balance for both the years will get updated automatically as per the data you have entered in the required Fields.
- Click on “Reset” button to reset the details entered and enter details again.
- Click on “Save” button to save the details.

[BALANCE SHEET](#)

NAME OF POLITICAL PARTY BALANCE SHEET AS AT

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS FUND	<input type="text" value="1"/>	<input type="text"/>	<input type="text"/>
GENERAL FUND	<input type="text" value="2"/>	<input type="text"/>	<input type="text"/>
EARMARKED FUND	<input type="text" value="3"/>	<input type="text"/>	<input type="text"/>
RESERVES	<input type="text" value="4"/>	<input type="text"/>	<input type="text"/>
LOANS/BORROWINGS	<input type="text" value="5"/>	<input type="text"/>	<input type="text"/>
Secured		<input type="text"/>	<input type="text"/>
Unsecured		<input type="text"/>	<input type="text"/>
CURRENT LIABILITIES & PROVISIONS	<input type="text" value="6"/>	<input type="text"/>	<input type="text"/>
TOTAL		<input type="text"/>	<input type="text"/>

- After saving the details, balance for the previous year and Current year will get updated for the General fund.

2.4.2.1.3 Earmarked Fund

Earmarked Fund (Schedule -3) this is the fund which is made for specific purpose other than the reserves reported under the schedule -4 "Reserve". Every type of Earmarked fund should be reported separately with opening, adjustment & closing balance. A free text area has also been given to report material facts and mandatory disclosures.

BALANCE SHEET

NAME OF POLITICAL PARTY: Demo Party BALANCE SHEET AS AT: _____

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS FUND	1		
GENERAL FUND	2		
EARMARKED FUND	3		
RESERVES	4		
LOANS/BORROWINGS	5		
Secured			
Unsecured			
CURRENT LIABILITIES & PROVISIONS	6		
TOTAL			

- Click on **3** under Schedule tab.

3. ENMARKED FUND

Name of Funds	Current Year (2020)	Previous Year (2019)
Enter fund name		
Opening Balance		
Net Addition / Deduction During the Year		
Closing Balance		
		Delete
		+ Add More
Total		

- Fill all the required details like Opening Balance, Net Addition / Deduction during the Year for both previous year and Current Year.
- Closing Balance for both the years will get updated automatically as per the data you have entered in the Required Fields.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total for both the years will get updated automatically as per the data you have entered in the required Fields.

Remark (if any)

B I U H

Reset
Save

- Enter Remarks (if any) in the text area.
- Click on “Reset” button to reset the details entered and Enter details again.
- Click on “Save” button to save the details.

BALANCE SHEET			
NAME OF POLITICAL PARTY <input type="text" value="Demo Party"/>		BALANCE SHEET AS AT <input type="text"/>	
SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS FUND	1	<input type="text"/>	<input type="text"/>
GENERAL FUND	2	<input type="text"/>	<input type="text"/>
EARMARKED FUND	3	<input type="text"/>	<input type="text"/>
RESERVES	4	<input type="text"/>	<input type="text"/>
LOANS/BORROWINGS	5	<input type="text"/>	<input type="text"/>
Secured		<input type="text"/>	<input type="text"/>
Unsecured		<input type="text"/>	<input type="text"/>
CURRENT LIABILITIES & PROVISIONS	6	<input type="text"/>	<input type="text"/>
TOTAL		<input type="text"/>	<input type="text"/>

- After saving the details, balance for the previous year and Current year will get updated for the Earmarked fund.

2.4.2.1.4 Reserves

Reserve (Schedule -4) Party has to report here all reserves which have been created, including – Revaluation Reserve, Special / Statutory Reserves etc.

BALANCE SHEET

NAME OF POLITICAL PARTY		Demo Party		BALANCE SHEET AS AT			
SOURCES OF FUNDS	Schedule	Current Year	Previous Year	Current Year	Previous Year		
CORPUS FUND	1						
GENERAL FUND	2						
EARMARKED FUND	3						
RESERVES	4						
LOANS/BORROWINGS	5						
Secured							
Unsecured							
CURRENT LIABILITIES & PROVISIONS	6						
TOTAL							

- Click on **4** under Schedule tab.

4. RESERVES		
Name of Funds	Current Year	Previous Year
Revaluation Reserve		
Opening Balance		
Additions / Deductions During the Year		
Closing Balance		

- Fill all the required details like Opening Balance, Additions/ Deductions during the Year for both previous year and Current Year under Revaluation Reserve.
- Closing Balance for both the years will get updated automatically as per the data you have entered in the Required Fields.

Special / Statutory Reserve		
Opening Balance	<input type="text"/>	<input type="text"/>
Additions / Deductions During the Year	<input type="text"/>	<input type="text"/>
Closing Balance	<input type="text"/>	<input type="text"/>
		+ Add More
Total	<input type="text"/>	<input type="text"/>

- Fill all the required details like Opening Balance, Additions/ Deductions during the Year for both previous year and Current Year under Special / Statutory Reserve.
- Closing Balance for both the years will get updated automatically as per the data you have entered in the Required Fields.
- Click on “+Add More” button to add more details.
- Total for both the years will get updated automatically as per the data you have entered in the required Fields.
- Click on “Reset” button to reset the details entered and Enter details again.
- Click on “Save” button to save the details.

2.4.2.1.5 Loans/Borrowings

Loan / Borrowing (Schedule -5) Loan/borrowing have been divided into two categories – One is Secured loan and the Second one is unsecured loan. Both categories have been further sub-divided. Free text area for reporting of material facts and mandatory disclosures has also been given.

BALANCE SHEET

NAME OF POLITICAL PARTY: BALANCE SHEET AS AT:

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS FUND	<input type="text" value="1"/>	<input type="text"/>	<input type="text"/>
GENERAL FUND	<input type="text" value="2"/>	<input type="text"/>	<input type="text"/>
EARMARKED FUND	<input type="text" value="3"/>	<input type="text"/>	<input type="text"/>
RESERVES	<input type="text" value="4"/>	<input type="text"/>	<input type="text"/>
LOANS/BORROWINGS	<input type="text" value="5"/>		
Secured		<input type="text"/>	<input type="text"/>
Unsecured		<input type="text"/>	<input type="text"/>
CURRENT LIABILITIES & PROVISIONS	<input type="text" value="6"/>	<input type="text"/>	<input type="text"/>
TOTAL		<input type="text"/>	<input type="text"/>

- Click on under Schedule tab.

BALANCE SHEET

NAME OF POLITICAL PARTY BALANCE SHEET AS AT

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS FUND	1	<input type="text"/>	<input type="text"/>
GENERAL FUND	2	<input type="text"/>	<input type="text"/>
EARMARKED FUND	3	<input type="text"/>	<input type="text"/>
RESERVES	4	<input type="text"/>	<input type="text"/>
LOANS/BORROWINGS	5		
Secured		<input type="text"/>	<input type="text"/>
Unsecured		<input type="text"/>	<input type="text"/>
CURRENT LIABILITIES & PROVISIONS	6	<input type="text"/>	<input type="text"/>
TOTAL		<input type="text"/>	<input type="text"/>

- After saving the details, balance for both secured and unsecured loan will get updated for both the Previous Year and Current Year.

2.4.2.1.6 Current liabilities & Provisions

Current Liabilities & Provisions (Schedule -6) under this schedule party has to report all liabilities and provisions which are not covered under schedule – 1 to 5. Under this schedule, both – current and non-current liabilities are to be reported. Details about their treatment are in Guidance Note of ICAI-2012.

BALANCE SHEET

NAME OF POLITICAL PARTY BALANCE SHEET AS AT

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS FUND	1	<input type="text"/>	<input type="text"/>
GENERAL FUND	2	<input type="text"/>	<input type="text"/>
EARMARKED FUND	3	<input type="text"/>	<input type="text"/>
RESERVES	4	<input type="text"/>	<input type="text"/>
LOANS/BORROWINGS	5		
Secured		<input type="text"/>	<input type="text"/>
Unsecured		<input type="text"/>	<input type="text"/>
CURRENT LIABILITIES & PROVISIONS	6	<input type="text"/>	<input type="text"/>
TOTAL		<input type="text"/>	<input type="text"/>

- Click on **6** under Schedule tab.

NOTE	Current Year	Previous Year
6. CURRENT LIABILITIES & PROVISIONS		
Current Liability (A) :		
Creditors	<input type="text"/>	<input type="text"/>
Statutory Liabilities	<input type="text"/>	<input type="text"/>
Interest Accrued but not due on borrowing	<input type="text"/>	<input type="text"/>
Expenses Payable	<input type="text"/>	<input type="text"/>
Others Current Liability :		
		+ Add More
Total (A)	<input type="text"/>	<input type="text"/>

- Fill all the required details like Creditors, Statutory Liabilities, Interest Accrued but not due on borrowing, Expenses Payable for both Previous year and Current Year under Current Liability (A).
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total of Current liability for both the years will get updated automatically as per the data you have entered in the required Fields.

Provisions (B) :		
For retirement benefit	<input type="text"/>	<input type="text"/>
Others :		
		+ Add More
Total (B)	<input type="text"/>	<input type="text"/>
Total (A+B)	<input type="text"/>	<input type="text"/>

[Reset](#)
[Save](#)

- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total of Provisions for both the years will get updated automatically as per the data you have entered in the required Fields.
- Then Total of Current Liability and Provisions will get updated automatically in the Total (A+B) field for both previous year and Current Year.
- Click on "Reset" button to reset the details entered and Enter details again.
- Click on "Save" button to save the details.

[BALANCE SHEET](#)

NAME OF POLITICAL PARTY BALANCE SHEET AS AT

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS FUND	1	<input type="text"/>	<input type="text"/>
GENERAL FUND	2	<input type="text"/>	<input type="text"/>
EARMARKED FUND	3	<input type="text"/>	<input type="text"/>
RESERVES	4	<input type="text"/>	<input type="text"/>
LOANS/BORROWINGS	5		
Secured		<input type="text"/>	<input type="text"/>
Unsecured		<input type="text"/>	<input type="text"/>
CURRENT LIABILITIES & PROVISIONS	6	<input type="text"/>	<input type="text"/>
TOTAL		<input type="text"/>	<input type="text"/>

- After saving the details, balance for both the previous year and Current year will get updated automatically.

[BALANCE SHEET](#)

NAME OF POLITICAL PARTY BALANCE SHEET AS AT

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS FUND	1	<input type="text"/>	<input type="text"/>
GENERAL FUND	2	<input type="text"/>	<input type="text"/>
EARMARKED FUND	3	<input type="text"/>	<input type="text"/>
RESERVES	4	<input type="text"/>	<input type="text"/>
LOANS/BORROWINGS	5		
Secured		<input type="text"/>	<input type="text"/>
Unsecured		<input type="text"/>	<input type="text"/>
CURRENT LIABILITIES & PROVISIONS	6	<input type="text"/>	<input type="text"/>
TOTAL		<input type="text"/>	<input type="text"/>

- After saving all the details like Corpus fund, General fund, Earmarked fund, Reserves, Loans/Borrowings and Current Liabilities & Provisions, the Total of Sources of Funds will get updated automatically for both the previous and current year.

2.4.2.2 Application of Funds

Application of Fund: All political party has to report its application of all funds in following four reporting heads, which have been prescribed in Guidance Note of ICAI -2012. Applications of fund schedules are as under –



2.4.2.2.1 Fixed Assets

Fixed Assets (Schedule -7) Here political party has to report all fixed assets in three categories – Tangible Assets, Intangible Assets and Capital Work in progress. A free text area has been given to report all material facts and for mandatory disclosures.


APPLICATION OF FUNDS			
FIXED ASSETS	7		
Tangible Assets		463651122.00	
Intangible Assets		10287.00	
Capital WIP		1693585904.00	
INVESTMENTS	8		
Long Term		23989000.00	
Current Investments			
CURRENT ASSETS	9	3164008892.00	6273275012.00
LOANS, ADVANCES & DEPOSITS	10	536403032.00	
TOTAL		5881648237.00	6273275012.00


- Click on **7** under Schedule tab.

7. FIXED ASSETS											
Name of Assets	Dep. Rate(%)	Purchase Cost of Assets at the Beginning of the Year [A]	Addition Of Assets [B]		Less: Sale / Deduction [C]	Total Purchase cost at the end of the Year [A+B-C]=[D]	Current Year Depreciation [E]	Total Accumulated Depreciation [PY Acc.Dep.+E] = [F]	Previous Year WDV	Current Year Closing [D-F]	Action
			Less than 180 Days	180 days or More							
i. Tangible Assets											
Total (i)											
											+



- Fill all the required details for Tangible Assets.
- Total of Tangible Assets will get updated automatically as per the data you have entered in the required fields.
- Click on  to delete the details you want to.
- Click on  to add more Tangible Assets details.



7. FIXED ASSETS											
Name of Assets	Dep. Rate(%)	Purchase Cost of Assets at the Beginning of the Year [A]	Addition Of Assets [B]		Less: Sale / Deduction [C]	Total Purchase cost at the end of the Year [A+B-C]=[D]	Current Year Depreciation [E]	Total Accumulated Depreciation [PY Acc.Dep.+E] = [F]	Previous Year WDV	Current Year Closing [D-F]	Action
			Less than 180 Days	180 days or More							
ii. Intangible Assets											
Total (ii)											
											+

- Fill all the required details for Intangible Assets.
- Total of Intangible Assets will get updated automatically as per the data you have entered in the required Fields.
- Click on  to delete the details you want to.

- Click on  to add more Intangible Assets details.

7. FIXED ASSETS											
Name of Assets	Dep. Rate(%)	Purchase Cost of Assets at the Beginning of the Year [A]	Addition Of Assets [B]		Less: Sale / Deduction [C]	Total Purchase cost at the end of the Year [A+B-C]=[D]	Current Year Depreciation [E]	Total Accumulated Depreciation [PY Acc.Dep.+E] = [F]	Previous Year WDV	Current Year Closing [D-F]	Action
			Less than 180 Days	180 days or More							
iii. Capital Work In Progress											
Total (iii)											

- Fill all the required details for Capital Work In Progress.
- Total of capital Work In Progress will get updated automatically as per the data you have entered in the required fields.
- Click on  to delete the details you want to.
- Click on  to add more Capital Work In Progress details.

Total (i + ii + iii)											
Remark (if any)	<div style="border: 1px solid #ccc; padding: 5px;"> <p>B I U   H</p> <div style="height: 100px; border: 1px solid #ccc; margin-top: 5px;"></div> </div>										

- After filling all the details of Tangible Assets, Intangible Assets and Capital Work In Progress, total will be updated automatically in the Total (i + ii + iii) field.
- Enter Remarks (if any) in the text area.
- Click on “Reset” button to reset the entered details and enter the details again.
- Click on “Save” button to save the details.

APPLICATION OF FUNDS			
FIXED ASSETS	7		
Tangible Assets		463651122.00	
Intangible Assets		10287.00	
Capital WIP		1693585904.00	
INVESTMENTS	8		
Long Term		23989000.00	
Current Investments			
CURRENT ASSETS	9	3164008892.00	6273275012.00
LOANS, ADVANCES & DEPOSITS	10	536403032.00	
TOTAL		5881648237.00	6273275012.00

- After saving the details, balance of Tangible Assets, Intangible Assets and Capital Work In Progress for both the previous year and Current year will get updated automatically.

2.4.2.2.2 Investments

Investment (Schedule -8) In this schedule, party has to report all investment in two groups –Long Term and Current Investment. A free text area has also been given to report all material facts and mandatory disclosures.

APPLICATION OF FUNDS			
FIXED ASSETS	7		
Tangible Assets		463651122.00	
Intangible Assets		10287.00	
Capital WIP		1693585904.00	
INVESTMENTS	8		
Long Term		23989000.00	
Current Investments			
CURRENT ASSETS	9	3164008892.00	6273275012.00
LOANS, ADVANCES & DEPOSITS	10	536403032.00	
TOTAL		5881648237.00	6273275012.00

- Click on **8** under Schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
8. INVESTMENTS		
Long Term Investment (A) :		
<input type="text" value="Other"/>	<input type="text" value="23989000.00"/>	<input type="text"/>
		<input type="button" value="Delete"/>
		<input type="button" value="+ Add More"/>
Total (A)	<input type="text" value="23989000.00"/>	<input type="text"/>
Current Investments (B) :		
		<input type="button" value="+ Add More"/>
Total (B)	<input type="text"/>	<input type="text"/>

- Fill the details of Long Term Investment for both Previous Year and Current Year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total for the Long Term Investment will get updated automatically
- Fill the details of Current Investments for both Previous Year and Current Year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total for the Current Investments will get updated automatically.

Total (A+B)	<input type="text"/>	<input type="text"/>
Remark (if any)	<div style="border: 1px solid #ccc; padding: 5px;"> <p> B I U ☰ ☷ H </p> <div style="height: 150px; border: 1px solid #ccc; margin-top: 5px;"></div> <p style="text-align: right;"> <input type="button" value="↶"/> <input type="button" value="↷"/> <input type="button" value="❓"/> </p> </div>	

- Total of Long Term Investment & Current Investments will get updated automatically in the Total (A+B) field.
- Enter Remarks (if any) in the text area.
- Click on “Reset” button to reset the details entered and Enter details again.
- Click on “Save” button to save the details.

APPLICATION OF FUNDS			
FIXED ASSETS	7		
Tangible Assets		463651122.00	
Intangible Assets		10287.00	
Capital WIP		1693585904.00	
INVESTMENTS	8		
Long Term		23989000.00	
Current Investments			
CURRENT ASSETS	9	3164008892.00	6273275012.00
LOANS, ADVANCES & DEPOSITS	10	536403032.00	
TOTAL		5881648237.00	6273275012.00

- After saving the details, Long Term Investment & Current Investments will get updated automatically for both the previous year and Current year.

2.4.2.2.3 Current Assets

Current Assets (Schedules -9) In this schedule, all current assets have to be reported into following four groups – Inventories, Receivables, Cash & Cash Equivalents and Other Assets. A free text area has been given to report all material facts and mandatory disclosures also.

APPLICATION OF FUNDS			
FIXED ASSETS	7		
Tangible Assets		463651122.00	
Intangible Assets		10287.00	
Capital WIP		1693585904.00	
INVESTMENTS	8		
Long Term		23989000.00	
Current Investments			
CURRENT ASSETS	9	3164008892.00	6273275012.00
LOANS, ADVANCES & DEPOSITS	10	536403032.00	
TOTAL		5881648237.00	6273275012.00

- Click on **9** under Schedule tab.

NOTE	Current Year	Previous Year
9. CURRENT ASSETS		
i. Inventories :		
		+ Add More
Total (i)	<input type="text"/>	<input type="text"/>





- Fill the inventories details in section (i) for both the previous year And current year.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.”
- Total for the inventories will get updated automatically in the Total(i) field.

ii. Receivables :		
		+ Add More
Total (ii)	<input type="text"/>	<input type="text"/>



- Fill the Receivables details in section (ii) for both the previous year and current year.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.”
- Total for the Receivables will get updated automatically in the Total (ii) field.

iii. Cash & Cash Equivalents :		
Balance with Scheduled Bank (Give Account wise Details)		
		+ Add More
Balance with Non Scheduled Bank (Give Account wise Details)		
		+ Add More

- Fill the Balance with Scheduled Bank details in section (iii) under Cash & Cash Equivalents for both the previous year and current year.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.”
- Fill the Balance with Non-Scheduled Bank details in section (iii) under Cash & Cash Equivalents for both the previous year and current year.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.”
- Total of Sch-9(iii) should be equal to the closing balance of Cash Flow Statement.

Balance with Post office (Give Account wise Details)		
<input type="text"/>	<input type="text"/>	<input type="text"/>
		
		
Bank deposit (Give Account wise Details)		
<input type="text"/>	<input type="text"/>	<input type="text"/>
		
		

- Fill the Balance with Post office details in section (iii) under Cash & Cash Equivalents for both the previous year and current year.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.
- Fill the Bank deposit details in section (iii) under Cash & Cash Equivalents for both the previous year and current year.
- Click on “Delete” button to delete the details you want to.
- Click on “+ Add More” button to add more details.

Cash in hand & other equivalents		
<input type="text" value="Total closing balance"/>	<input type="text" value="0.00"/>	<input type="text" value="6273275012.00"/>
		
		
Total (iii)	<input type="text" value="0.00"/>	<input type="text" value="6273275012.00"/>

- Fill the Cash in hand & other equivalents details in section (ii) for both the previous year and current year.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.
- Total for the Cash in hand & other equivalents will get updated automatically in the Total (iii) field.

iv. Other Current Assets :			
		+ Add More	
Total (iv)			
Total (i + ii + iii + iv)	6034811.00	6273275012.00	
Remark (if any)	<div style="border: 1px solid #ccc; padding: 5px;"> <p>B <i>I</i> <u>U</u> ☰ ☷ H</p> <div style="height: 100px;"></div> <p style="text-align: center;">↶ ↷</p> </div>		
		Reset	Save

- Fill the Other Current Assets details in section (iv) for both the previous year and current year.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.
- Total for the Other Current Assets will get updated automatically in the Total (iv) field.
- Once you fill all the required details in all the sections i.e, Section (i), (ii), (iii) & (iv), Total for the Current Assets will get updated automatically in the Total (i+ii+iii+iv) field.
- Enter Remarks (if any) in the text area.
- Click on “Reset” button to reset the details entered and Enter details again.
- Click on “Save” button to save the details.

APPLICATION OF FUNDS			
FIXED ASSETS	7		
Tangible Assets		463651122.00	
Intangible Assets		10287.00	
Capital WIP		1693585904.00	
INVESTMENTS	8		
Long Term		23989000.00	
Current Investments			
CURRENT ASSETS	9	3164008892.00	6273275012.00
LOANS, ADVANCES & DEPOSITS	10	536403032.00	
TOTAL		5881648237.00	6273275012.00

- Total Balance for Current Assets for both the years will get updated automatically as per the entered details.

2.4.2.2.4 Loans, Advances & Deposits

Loans, Advances & Deposits (Schedule-10) Broadly divided into Categories of- (i) Loan & Advances, (ii) Deposits and (iii) Others.

APPLICATION OF FUNDS			
FIXED ASSETS	7		
Tangible Assets		463651122.00	
Intangible Assets		10287.00	
Capital WIP		1693585904.00	
INVESTMENTS	8		
Long Term		23989000.00	
Current Investments			
CURRENT ASSETS	9		
		3164008892.00	6273275012.00
LOANS, ADVANCES & DEPOSITS	10	536403032.00	
TOTAL		5881648237.00	6273275012.00

- Click on **10** under Schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
10. LOANS, ADVANCES & DEPOSITS		
Loans and Advances		
Staff :		
<input type="text"/>	<input type="text"/>	<input type="text"/>
		Delete
		+ Add More
Others :		
		+ Add More
Total (A)		

- Fill the Loans and Advances details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Fill other details if you have.
- Total for the Loans and Advances will get updated automatically in the Total (A) field.

Deposits (other than bank) :		
Other	<input type="text"/>	<input type="text"/>
		<input type="button" value="Delete"/>
		<input type="button" value="+ Add More"/>
Total (B)	<input type="text"/>	<input type="text"/>

- Fill the Deposits (other than bank) details for both the previous year and current year.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.
- Total for the Deposits (other than bank) will get updated automatically in the Total (B) field.

Others :		
		<input type="button" value="+ Add More"/>
Total (C)	<input type="text"/>	<input type="text"/>
Total (A+B+C)	<input type="text"/>	<input type="text"/>

- Fill the other details for both the previous year and current year.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.
- Total for the others will get updated automatically in the Total (C) field.
- Once you fill all the details for Section (A), (B) & (C), Total will be updated automatically in the Total (A+B+C) field for both the years.
- Click on “Reset” button to reset the details entered and Enter details again.
- Click on “Save” button to save the details.

APPLICATION OF FUNDS			
FIXED ASSETS	7		
Tangible Assets		463651122.00	<input type="text"/>
Intangible Assets		10287.00	<input type="text"/>
Capital WIP		1693585904.00	<input type="text"/>
INVESTMENTS	8		
Long Term		23989000.00	<input type="text"/>
Current Investments		<input type="text"/>	<input type="text"/>
CURRENT ASSETS	9	3164008892.00	6273275012.00
LOANS, ADVANCES & DEPOSITS	10	536403032.00	<input type="text"/>
TOTAL		5881648237.00	6273275012.00

- Total Balance for Loans, Advances & Deposits for both the years will get updated automatically as per the entered details.
- Once you fill all the details of Fixed Assets, Investments, Current Assets, Loans, Advances & Deposits, Total of Application of funds will get updated automatically for both the years.

2.4.3 Income and Expenditure Account

Income and Expenditure Account is to be prepared as per the prescribed format, which has been given in Guidance Note of ICAI on Accounting & Auditing of Political Parties -2012.

2.4.3.1 Income

Total income of a political party will be reported in four prescribed schedules, which are –Fee & subscriptions (Schedule-11), Grants/Donations/Contributions (Schedule-12), collection by issuing coupon/sale of publications (Schedule-13) and Other Income (Schedule-14). Each schedule has been further illustrated below.

2.4.3.1.1 Fee & Subscriptions

INCOME AND EXPENDITURE ACCOUNT			
NAME OF POLITICAL PARTY		INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/ YEAR ENDED	
Demo Party		31st MARCH 2023	
INCOME	Schedule	Current Year (2023)	Previous Year (2022)
FEE & SUBSCRIPTIONS	11		
GRANTS / DONATIONS/ CONTRIBUTIONS	12		
COLLECTION BY ISSUING COUPONS/SALE OF PUBLICATIONS	13		
OTHER INCOME	14		
TOTAL INCOME			

- Click on **11** under Schedule tab.

NOTE	Current Year	Previous Year
11. FEE & SUBSCRIPTIONS		
Entrance Fee	<input type="text"/>	<input type="text"/>
Annual subscriptions from members	<input type="text"/>	<input type="text"/>
Membership Fee	<input type="text"/>	<input type="text"/>
Others :		
		+ Add More
Total	<input type="text"/>	<input type="text"/>

[Reset](#) [Save](#)

- Fill the Entrance Fee, Annual subscriptions from members, Membership Fee, Other details for both the previous year and current year.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.
- Total will get updated automatically in the Total field.
- Click on “Reset” button to reset the entered details and enter the details again.
- Click on “Save” button to save the details.

2.4.3.1.2 Grants/Donations/Contributions

Under this schedule, political parties are to report all donations income in five groups which are donations from – Individual Donors, Companies/Organizations, Institutions/Welfare Bodies, Electoral Trusts and Others (specify).

INCOME AND EXPENDITURE ACCOUNT			
NAME OF POLITICAL PARTY		INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/ YEAR ENDED	
Demo Party		31st MARCH 2023	
INCOME	Schedule	Current Year (2023)	Previous Year (2022)
FEE & SUBSCRIPTIONS	11		
GRANTS / DONATIONS/ CONTRIBUTIONS	12		
COLLECTION BY ISSUING COUPONS/SALE OF PUBLICATIONS	13		
OTHER INCOME	14		
TOTAL INCOME			

- Click on **12** under Schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
12. GRANTS / DONATIONS/ CONTRIBUTIONS		
Individual donors		
<input type="text"/>	<input type="text" value="0.00"/>	<input type="text"/>
		Delete
		+ Add More
Total (A)	<input type="text" value="0.00"/>	<input type="text"/>

- Fill the Individual donors' details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in the Total (A) field once you fill the required details.

Companies/ Organisation	Current Year (2020)	Previous Year (2019)
<input type="text"/>	<input type="text" value="0.00"/>	<input type="text"/>
		Delete
		+ Add More
Total (B)	<input type="text" value="0.00"/>	<input type="text"/>

- Fill the Companies/ Organization details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in the Total (B) field once you fill the required details.

Institutions/ Welfare Bodies		
<input type="text"/>	<input type="text"/>	<input type="text"/>
		<input type="button" value="Delete"/>
		<input type="button" value="+ Add More"/>
Total (C)	<input type="text"/>	<input type="text"/>

- Fill the Institutions/ Welfare Bodies details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in the Total (C) field once you fill the required details.

Electoral Trust	<input type="text" value="0.00"/>	<input type="text"/>
Total (D)	<input type="text" value="0.00"/>	<input type="text"/>

- Fill the Electoral Trust details for both the previous year and current year.
- Total will get updated automatically in the Total (D) field once you fill the required details.

Others (specify)		
<input type="text"/>	<input type="text" value="0.00"/>	<input type="text"/>
		<input type="button" value="Delete"/>
		<input type="button" value="+ Add More"/>
Total (E)	<input type="text" value="0.00"/>	<input type="text"/>
Total (A+B+C+D+E)	<input type="text" value="0.00"/>	<input type="text"/>

- Fill the Other details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in the Total (E) field once you fill the required Details.
- Once you fill all the details for section (A), (B), (C), (D) & (E), Total will be updated automatically in the Total (A+B+C+D+E) field.
- Click on "Reset" button to reset the details entered and enter details again.
- Click on "Save" button to save the details.

2.4.3.1.3 Collection by Issuing Coupons/Sale of Publications

INCOME AND EXPENDITURE ACCOUNT			
NAME OF POLITICAL PARTY	Demo Party	INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/ YEAR ENDED	31st MARCH 2023
INCOME	Schedule	Current Year (2023)	Previous Year (2022)
FEE & SUBSCRIPTIONS	<input type="text" value="11"/>	<input type="text"/>	<input type="text"/>
GRANTS / DONATIONS/ CONTRIBUTIONS	<input type="text" value="12"/>	<input type="text"/>	<input type="text"/>
COLLECTION BY ISSUING COUPONS/SALE OF PUBLICATIONS	<input type="text" value="13"/>	<input type="text"/>	<input type="text"/>
OTHER INCOME	<input type="text" value="14"/>	<input type="text"/>	<input type="text"/>
TOTAL INCOME		<input type="text"/>	<input type="text"/>

- Click on **13** under Schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
13. COLLECTION BY ISSUING COUPONS/SALE OF PUBLICATIONS		
Revenue from issuance of Coupons	<input type="text"/>	<input type="text"/>
Revenue from sale of publication	<input type="text" value="0.00"/>	<input type="text"/>
Total	<input type="text" value="0.00"/>	<input type="text"/>

- Fill the Revenue from issuance of Coupons, Revenue from sale of publication details for both the previous year and current year.
- Total will get updated automatically once you fill the required details.
- Click on “Reset” button to reset the details entered and enter details again.
- Click on “Save” button to save the details.

2.4.3.1.4 Other Income

This is the last income reporting head. All those incomes, which are not covered in other three reporting heads, should be reported here with relevant details. For example, income from interest, investment income, profit/loss on sale of assets, rental income etc. may be reported here.

INCOME AND EXPENDITURE ACCOUNT			
NAME OF POLITICAL PARTY		INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/ YEAR ENDED	
Demo Party		31st MARCH 2023	
INCOME	Schedule	Current Year (2023)	Previous Year (2022)
FEE & SUBSCRIPTIONS	11	<input type="text"/>	<input type="text"/>
GRANTS / DONATIONS/ CONTRIBUTIONS	12	<input type="text"/>	<input type="text"/>
COLLECTION BY ISSUING COUPONS/SALE OF PUBLICATIONS	13	<input type="text"/>	<input type="text"/>
OTHER INCOME	14	<input type="text"/>	<input type="text"/>
TOTAL INCOME		<input type="text"/>	<input type="text"/>

- Click on **14** under Schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
14. OTHER INCOME		
Interest earned	<input type="text"/>	<input type="text"/>
Income from investment in mutual funds	<input type="text"/>	<input type="text"/>
Profit on sale of Investment	<input type="text"/>	<input type="text"/>
Profit on sale of Fixed Asset	<input type="text"/>	<input type="text"/>
Rent received	<input type="text"/>	<input type="text"/>

- Fill the Interest earned, Income from investment in mutual Funds, Profit on sale of Investment, Profit on sale of Fixed Asset, Rent received details for both the previous year and current year.

Others :		
Other Receipts	<input type="text" value="0.00"/>	<input type="text"/>
		<input type="button" value="Delete"/>
		<input type="button" value="+ Add More"/>
Total	<input type="text" value="0.00"/>	<input type="text"/>

- Fill the other details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically once you fill the required details.
- Click on "Reset" button to reset the details entered and Enter details again.
- Click on "Save" button to save the details.

INCOME AND EXPENDITURE ACCOUNT			
NAME OF POLITICAL PARTY	Demo Party	INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/ YEAR ENDED	31st MARCH 2023
INCOME	Schedule	Current Year (2023)	Previous Year (2022)
FEE & SUBSCRIPTIONS	11	<input type="text"/>	<input type="text"/>
GRANTS / DONATIONS/ CONTRIBUTIONS	12	<input type="text"/>	<input type="text"/>
COLLECTION BY ISSUING COUPONS/SALE OF PUBLICATIONS	13	<input type="text"/>	<input type="text"/>
OTHER INCOME	14	<input type="text"/>	<input type="text"/>
TOTAL INCOME		<input type="text"/>	<input type="text"/>

- Once you fill all the required details of Income, Total Income will get updated automatically for both previous and current Years.

2.4.3.2 Expenditure

All expenditures will be reported in six prescribed reporting heads which have been mentioned in ICAI Guidance Note-2012- 1. Election Expenditure, 2. Employee Costs, 3. Administrative and General Expenses, 4. Finance Costs, 5. Depreciation & Amortization Expenses and 6) Other expenses. Party has to report all expenditure, which is incurred in that Financial Year. Schedule wise disclosure are being illustrated below -

2.4.3.2.1 Election Expenditure

Under election expenditure schedule, party has to report all related expenditures in prescribed sub-reporting heads. Party should not merge the expense of two or more heads. The sub-heads have been rationalized to sync the same with reporting sub-heads in Election Expenditure Statements filed by the political parties before ECI.

EXPENDITURE			
ELECTION EXPENDITURE	15		
EMPLOYEE COSTS	16		
ADMINISTRATIVE AND GENERAL EXPENSES	17		
FINANCE COSTS	18		
DEPRECIATION & AMORTISATION EXPENSES	7		
OTHER EXPENSES	19		
TOTAL EXPENDITURES			
Net Surplus / (Deficit) Carried To General Reserve			

[Save](#)

- Click on **15** under Schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
15. ELECTION EXPENDITURE		
Travel Expense of Star Campaigners		
		+ Add More
Total (A)		
Travel Expense other than Star Campaigners		
Election Travelling Expense	0.00	
		Delete
		+ Add More
Total (B)	0.00	

- Fill the Travel Expense of Star Campaigners details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in Total (A) once you fill the required details.
- Fill the Travel Expense other than Star Campaigners details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in Total (B) once you fill the required details.

Expense on Media Advertisements		
Expense on Criminal Antecedents	<input type="text"/>	<input type="text"/>
Digital Publicity Expense	<input type="text"/>	<input type="text"/>
Other	<input type="text"/>	<input type="text"/>
		+ Add More
Total (C)	<input type="text"/>	<input type="text"/>
Expense on Publicity material including posters, banners etc.		
Election Publicity expense	<input type="text" value="0.00"/>	<input type="text"/>
		Delete
		+ Add More
Total (D)	<input type="text" value="0.00"/>	<input type="text"/>

- Fill the Expense on Criminal Antecedents, Digital Publicity Expense and Other Expense details under Expense on Media Advertisements for both the previous year and current year.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.
- Total will get updated automatically in Total (C) once you fill the required details.
- Fill the Expense on Publicity material including posters, banners etc. details for both the previous year and current year.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.
- Total will get updated automatically in Total (D) once you fill the required details.

Expense on Public meetings/processions/rally etc		
		+ Add More
Total (E)	<input type="text"/>	<input type="text"/>
Lumpsum amount given to candidate for contesting election		
		+ Add More
Total (F)	<input type="text"/>	<input type="text"/>

- Fill the Expense on Public meetings/processions/rally etc. details for both the previous year and current year.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.
- Total will get updated automatically in Total (E) once you fill the required details.
- Fill the Lump sum amount given to candidate for contesting Election details for both the previous year and current year.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.
- Total will get updated automatically in Total (F) once you fill the required details.

Other miscellaneous expenses		
Prepoll Survey Expense	0.00	
		Delete
		+ Add More
Total (G)	0.00	
Total (A+B+C+D+E+F+G)	0.00	

[Reset](#) [Save](#)

- Fill the Other miscellaneous expenses details for both the previous year and current year.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.
- Total will get updated automatically in Total (G) once you fill the required Details.
- Once you fill all the details for A, B, C, D, E, F, G, Total will be Updated automatically in the Total (A+B+C+D+E+F+G) field.
- Click on “Reset” button to reset the details entered and Enter details again.
- Click on “Save” button to save the details.

2.4.3.2.2 Employee Costs

Employee cost is the cost which has been incurred by the political party in the form of salary, wages, bonus and retirement benefit etc. All these types of expenses are to be reported under this schedule.

EXPENDITURE			
ELECTION EXPENDITURE	15		
EMPLOYEE COSTS	16		
ADMINISTRATIVE AND GENERAL EXPENSES	17		
FINANCE COSTS	18		
DEPRECIATION & AMORTISATION EXPENSES	7		
OTHER EXPENSES	19		
TOTAL EXPENDITURES			
Net Surplus / (Deficit) Carried To General Reserve			

[Save](#)

- Click on **16** under Schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
16. EMPLOYEE COSTS		
Salaries and Wages	<input type="text" value="0.00"/>	<input type="text"/>
Allowances and Bonus	<input type="text" value="0.00"/>	<input type="text"/>
Contribution to Provident and other Funds	<input type="text" value="0.00"/>	<input type="text"/>
Employees Retirement and Terminal Benefit	<input type="text"/>	<input type="text"/>
Others (Specify) :		
		<input type="button" value="+ Add More"/>
Total	<input type="text" value="0.00"/>	<input type="text"/>

- Fill the Salaries and Wages, Allowances and Bonus, Contribution to Provident and other Funds, Employees Retirement and Terminal Benefit, Others details for both the previous year and current year.
- Total will get updated automatically in once you fill the required details.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.
- Click on “Reset” button to reset the details entered and Enter details again.
- Click on “Save” button to save the details.

2.4.3.2.3 Administrative and General Expenses

All administrative expenses for the financial year, are to be reported under this head.

EXPENDITURE			
ELECTION EXPENDITURE	<input type="text" value="15"/>	<input type="text"/>	<input type="text"/>
EMPLOYEE COSTS	<input type="text" value="16"/>	<input type="text"/>	<input type="text"/>
ADMINISTRATIVE AND GENERAL EXPENSES	<input type="text" value="17"/>	<input type="text"/>	<input type="text"/>
FINANCE COSTS	<input type="text" value="18"/>	<input type="text"/>	<input type="text"/>
DEPRECIATION & AMORTISATION EXPENSES	<input type="text" value="7"/>	<input type="text"/>	<input type="text"/>
OTHER EXPENSES	<input type="text" value="19"/>	<input type="text"/>	<input type="text"/>
TOTAL EXPENDITURES		<input type="text"/>	<input type="text"/>
Net Surplus / (Deficit) Carried To General Reserve		<input type="text"/>	<input type="text"/>

- Click on **17** under Schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
17. ADMINISTRATIVE AND GENERAL EXPENSES		
Rent	<input type="text" value="0.00"/>	<input type="text"/>
Rates and Taxes	<input type="text"/>	<input type="text"/>
Communication Expenses	<input type="text"/>	<input type="text"/>
Printing & Stationary	<input type="text" value="0.00"/>	<input type="text"/>
Electricity	<input type="text" value="0.00"/>	<input type="text"/>
Travelling & Conveyance Expense	<input type="text" value="0.00"/>	<input type="text"/>
Insurance Charges	<input type="text"/>	<input type="text"/>

- Fill the Rent, Rates and Taxes, Communication Expenses, Printing & Stationary, Electricity, Travelling & Conveyance Expense, Insurance Charges details for both the previous year and current year.

Remuneration to Auditors	<input type="text"/>	<input type="text"/>
Professional Charges	<input type="text"/>	<input type="text"/>
Repair & Maintenance of Building, Furniture & Fixture, Plant & Machinery	<input type="text" value="0.00"/>	<input type="text"/>
Others		
<input type="text" value="other exp"/>	<input type="text" value="0.00"/>	<input type="text"/>
		<input type="button" value="Delete"/>
		<input type="button" value="+ Add More"/>
Total	<input type="text" value="0.00"/>	<input type="text"/>

- Fill the Remuneration to Auditors, Professional Charges, Repair & Maintenance of Building, Furniture & Fixture, Plant & Machinery, Other details for both the previous year and current year.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.
- Total will get updated automatically in once you fill the required details.
- Click on “Reset” button to reset the details entered and enter details again.
- Click on “Save” button to save the details.

2.4.3.2.4 Finance Costs

Finance cost includes the cost of bank interest, interest on loan and any other charges related to banks or loan. Those expenses which are of revenue in nature should be reported under this schedule.

EXPENDITURE			
ELECTION EXPENDITURE	15		
EMPLOYEE COSTS	16		
ADMINISTRATIVE AND GENERAL EXPENSES	17		
FINANCE COSTS	18		
DEPRECIATION & AMORTISATION EXPENSES	7		
OTHER EXPENSES	19		
TOTAL EXPENDITURES			
Net Surplus / (Deficit) Carried To General Reserve			

Save

- Click on **18** under Schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
18. FINANCE COSTS		
Interest on Bank loan	<input type="text" value="0.00"/>	<input type="text"/>
Interest on other loan	<input type="text" value="0.00"/>	<input type="text"/>
Bank Charges	<input type="text" value="0.00"/>	<input type="text"/>
Other	<input type="text"/>	<input type="text"/>
		Delete
		+ Add More
Total	<input type="text" value="0.00"/>	<input type="text"/>

Reset

Save

- Fill the Interest on Bank loan, Interest on other loan, Bank Charges, Other details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically once you fill the required details.
- Click on "Reset" button to reset the details entered and enter details again.
- Click on "Save" button to save the details.

2.4.3.2.5 Depreciation & Amortization Expenses



Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life.

EXPENDITURE			
ELECTION EXPENDITURE	15		
EMPLOYEE COSTS	16		
ADMINISTRATIVE AND GENERAL EXPENSES	17		
FINANCE COSTS	18		
DEPRECIATION & AMORTISATION EXPENSES	7		
OTHER EXPENSES	19		
TOTAL EXPENDITURES			
Net Surplus / (Deficit) Carried To General Reserve			



Save

- Click on **7** under Schedule tab.



7. FIXED ASSETS											
Name of Assets	Dep. Rate(%)	Purchase Cost of Assets at the Begning of the Year [A]	Addition Of Assets [B]		Less: Sale / Deduction [C]	Total Purchase cost at the end of the Year [A+B-C]=[D]	Current Year Depreciation [E]	Total Accumulated Depreciation [PY Acc.Dep.+E] = [F]	Previous Year WDV	Current Year Closing [D-F]	Action
			Less than 180 Days	180 days or More							
i. Tangible Assets											
Total (i)											
											+



- Fill all the required details for Tangible Assets.
- Total of Tangible Assets will get updated automatically as per the data you have entered in the required Fields.
- Click on  to delete the details you want to.
- Click on  to add more Tangible Assets details.

7. FIXED ASSETS											
Name of Assets	Dep. Rate(%)	Purchase Cost of Assets at the Begning of the Year [A]	Addition Of Assets [B]		Less: Sale / Deduction [C]	Total Purchase cost at the end of the Year [A+B-C]=[D]	Current Year Depreciation [E]	Total Accumulated Depreciation [PY Acc.Dep.+E] = [F]	Previous Year WDV	Current Year Closing [D-F]	Action
			Less than 180 Days	180 days or More							
ii. Intangible Assets											
Total (ii)											
											+

- Fill all the required details for Intangible Assets.
- Total of Intangible Assets will get updated automatically as per the data you have entered in the required fields.
- Click on  to delete the details you want to.
- Click on  to add more Intangible Assets details.

7. FIXED ASSETS											
Name of Assets	Dep. Rate(%)	Purchase Cost of Assets at the Beginning of the Year [A]	Addition Of Assets [B]		Less: Sale / Deduction [C]	Total Purchase cost at the end of the Year [A+B-C]=[D]	Current Year Depreciation [E]	Total Accumulated Depreciation [PY Acc.Dep.+E] = [F]	Previous Year WDV	Current Year Closing [D-F]	Action
			Less than 180 Days	180 days or More							
iii. Capital Work In Progress											
Total (iii)											

- Fill all the required details for Capital Work In Progress.
- Total of Capital Work In Progress will get updated automatically as per the data you have entered in the required fields.
- Click on  to delete the details you want to.
- Click on  to add more Capital Work In Progress details.







Total (i + ii + iii)												
Remark (if any)	<div style="border: 1px solid #ccc; padding: 5px;"> <p>B I U   H</p> <div style="height: 100px;"></div> </div>											

- After filling all the details of Tangible Assets, Intangible Assets and Capital Work In Progress, Total will be updated automatically In the Total (i + ii + iii) field.
- Enter Remarks (if any) in the text area.
- Click on “Reset” button to reset the details entered and enter details again.
- Click on “Save” button to save the details.

2.4.3.2.6 Other Expenses

Any other expenses incurred by political party, and not covered under other schedules, should be reported under this schedule with its name.

EXPENDITURE			
ELECTION EXPENDITURE			
EMPLOYEE COSTS			
ADMINISTRATIVE AND GENERAL EXPENSES			
FINANCE COSTS			
DEPRECIATION & AMORTISATION EXPENSES			
OTHER EXPENSES			
TOTAL EXPENDITURES			
Net Surplus / (Deficit) Carried To General Reserve			



- Click on **19** under Schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
19. OTHER EXPENSES		
Old balance w/o	0.00	
		<input type="button" value="Delete"/>
		<input type="button" value="+ Add More"/>
Total	0.00	

- Fill the Other expenses for both the previous year and current year.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.
- Total will get updated automatically once you fill the required details.
- Click on “Reset” button to reset the details entered and enter details again.
- Click on “Save” button to save the details.

EXPENDITURE			
ELECTION EXPENDITURE	15		
EMPLOYEE COSTS	16		
ADMINISTRATIVE AND GENERAL EXPENSES	17		
FINANCE COSTS	18		
DEPRECIATION & AMORTISATION EXPENSES	7		
OTHER EXPENSES	19		
TOTAL EXPENDITURES			
Net Surplus / (Deficit) Carried To General Reserve			





- Once you fill all the details in the Expenditures, Total Expenditures and Net Surplus / (Deficit) Carried To General Reserve will get updated.
- Click on “Save” button to save all the details.

2.4.4 Significant Accounting Policies

Political parties should disclose their significant accounting policies and its disclosure should be made at one place. If political party changes its policy, these facts and its financial effect should be disclosed.

SIGNIFICANT ACCOUNTING POLICIES

NAME OF POLITICAL PARTY: ABC

NOTE	Schedule	Current Year	Previous Year
Significant Accounting Policies	20	<p>B I U   H</p>	<p>B I U   H</p>

Save

- Fill the policies for both the previous and current year.
- Click on “Save” button to save all the details.

2.4.5 Notes on Accounts

Notes to the accounts are the details and the comment on the information presented in the Balance Sheet, Income & Expenditure Account and Cash Flow Statement. Notes to the accounts reflect the accounting principles and the material facts. It includes assumptions made by management when preparing the annual financial statement.

In the political party’s notes on account, some pre-filled points have been given on which political party has to provide required information. However, these points are not exhaustive and the party may disclose other points as well.

There are multiple schedules under Schedule 21 i.e.,

- i. Significant contributions / donations/ collection from issuance of coupons exceeding Rs 5,00,000/- to any individual or any other party (21.1)
 - ii. Donation received from outside India (21.2)
 - iii. Penalties on electoral offences along with the material electoral offence (21.3)
 - iv. Banks Details (21.4)
 - v. Details of total donation received in cash & non cash (21.5)
 - vi. Other Notes on Accounts (21.6)
- i. **Significant contributions / donations/ collection from issuance of coupons exceeding Rs 5,00,000/- to any individual or any other party (21.1):**

Political party has to disclose significant donor’s (donated more than 5 lacs rupee) details in prescribed format. Format has been given in SN -21.1. The details can be uploaded in CSV/XLS file.

NOTES ON ACCOUNTS

NAME OF POLITICAL PARTY

NOTE	Schedule	Current Year	Previous Year
Notes on Accounts	21		
Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party.	21.1	Select ▾	Select ▾
Donation received from outside India.	21.2	Select ▾	Select ▾
Penalties on electoral offences along with the material electoral offence.	21.3	Select ▾	Select ▾
Banks Details	21.4	Select ▾	
Details of total donation received in cash & non cash	21.5	Select ▾	Select ▾
Other Notes on Accounts	21.6	Select ▾	Select ▾

Save

NAME OF POLITICAL PARTY

NOTE	Schedule	Current Year	Previous Year
Notes on Accounts	21		
Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party.	21.1	Yes ▾ Add/View..	Yes ▾ Add/View..
Donation received from outside India.	21.2	Select ▾	Select ▾
Penalties on electoral offences along with the material electoral offence.	21.3	Select ▾	Select ▾
Banks Details	21.4	Select ▾	
Details of total donation received in cash & non cash	21.5	Select ▾	Select ▾
Other Notes on Accounts	21.6	Select ▾	Select ▾

Save

- If you choose “YES” from the dropdown in the year tab, you will be able to see another option below to the Dropdown i.e, Add/View.

Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party. ✕

Import contributions / donations*

Choose File

Note: only CSV/XLS file is allowed with maximum file size of 2MB.

- On pressing Add/View, this dialogue box will open in which you can import multiple files.
- Click on “Download Sample CSV/XLS” button to download a sample format. Below attached is a sample format.

S.No.	Name	PAN (if any)	Complete Address	Amount of Contribution (Rs.)	Payment Mode(Cheque/DD/ Cash/Other)	Receiving Bank Name	Receiving Bank IFSC Code	Remark
1	XYZ	XXXXX1234X	H.No. XXXX, Xyz Street, Abc Cti	500000	Bank Transfer	XXXX Bank Ltd	XXXXX0000001	Test Remark
2	XXXXX Pvt. Ltd.	XXXXX1234X	H.No. XXXXX, Xyz Street, Abc C	600000	Cheque	XXXX Bank Ltd	XXXXX0000001	Test Remark

- Fill your contributions data in the above format, save it.
- Click on “Choose File”, select the file which you have saved with all your contribution data.
- Then click on **Import** button.

ii. Donation received from outside India (21.2)

If the political party has received donation from outside India, the details should be given in Notes to Accounts. The data can be imported also in CSV/XLS format.

NOTES ON ACCOUNTS

NAME OF POLITICAL PARTY

NOTE	Schedule	Current Year	Previous Year
Notes on Accounts	21		
Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party.	21.1	Select v	Select v
Donation received from outside India.	21.2	Select v	Select v
Penalties on electoral offences along with the material electoral offence.	21.3	Select v	Select v
Banks Details	21.4	Select v	
Details of total donation recieved in cash & non cash	21.5	Select v	Select v
Other Notes on Accounts	21.6	Select v	Select v

Save

NOTE	Schedule	Current Year (2020)	Previous Year (2019)
Notes on Accounts	21		
Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party.	21.1	Yes v Add/View..	Yes v Add/View..
Donation received from outside India.	21.2	No v	No v
Penalties on electoral offences along with the material electoral offence.	21.3	No v	No v
Banks Details	21.4	No v Add/View..	
Details of total donation recieved in cash & non cash	21.5	No v Add/View..	No v Add/View..
Other Notes on Accounts	21.6	Yes v Add/View..	Select v

Save

- If you choose “YES” from the dropdown in the year tab, you will be able to see another option below to the dropdown i.e., Add/View.

Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party. x

Import contributions / donations*

No file chosen

Import

Download Sample CSV/XLS

Note: only CSV/XLS file is allowed with maximum file size of 2MB.

- On pressing “Add/View”, this dialogue box will open in which you can import multiple files.
- Click on “Download Sample CSV/XLS” button to download a sample format. Below attached is a sample format.

S.No.	Name	PAN (if any)	Complete Address	Amount of Contribution (Rs.)	Payment Mode(Cheque/DD/Cash/Other)	Receiving Bank Name	Receiving Bank IFSC Code	Remark
1	XYZ	XXXXX1234X	H.No. XXXX, Xyz Street, Abc Cit	500000	Bank Transfer	XXXX Bank Ltd	XXXXX0000001	Test Remark
2	XXXXX Pvt. Ltd.	XXXXX1234X	H.No. XXXX, Xyz Street, Abc C	600000	Cheque	XXXX Bank Ltd	XXXXX0000001	Test Remark

- Fill your contributions data in the above format, save it.
- Click on “Choose File” , select the file which you have saved with all your contribution data.
- Then click on **Import** button.

iii. Penalties on electoral offences along with the material electoral offence (21.3)

Here the political party has to report about any penalties imposed due to electoral offences. If the party has not been penalized then this information will be NIL, otherwise details of such penalties should be reported here.

NOTES ON ACCOUNTS

NAME OF POLITICAL PARTY

ABC

NOTE	Schedule	Current Year	Previous Year
Notes on Accounts	21		
Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party.	21.1	Select ▼	Select ▼
Donation received from outside India.	21.2	Select ▼	Select ▼
Penalties on electoral offences along with the material electoral offence.	21.3	Select ▼	Select ▼
Banks Details	21.4	Select ▼	
Details of total donation recieved in cash & non cash	21.5	Select ▼	Select ▼
Other Notes on Accounts	21.6	Select ▼	Select ▼

Save

NOTE	Schedule	Current Year (2020)	Previous Year (2019)
Notes on Accounts	21		
Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party.	21.1	Yes ▼ Add/View..	Yes ▼ Add/View..
Donation received from outside India.	21.2	No ▼	No ▼
Penalties on electoral offences along with the material electoral offence.	21.3	No ▼	No ▼
Banks Details	21.4	No ▼ Add/View..	
Details of total donation recieved in cash & non cash	21.5	No ▼ Add/View..	No ▼ Add/View..
Other Notes on Accounts	21.6	Yes ▼ Add/View..	Select ▼

Save

- If you choose “YES” from the dropdown in the year tab, you will be able to see another option below to the Dropdown i.e., Add/View.

Penalties on electoral offences along with the material electoral offence.
✕

Penalties on electoral offences along with the material electoral offence.

- On pressing “Add/View”, this dialogue box will open in which you have to enter the Penalties on electoral offences along with the material electoral offence.
- Click on “Save” button to save the details.

iv. Banks Details (21.4)

Political party has to report its types of bank accounts and also accounts running in post offices.

NOTES ON ACCOUNTS

NAME OF POLITICAL PARTY



NOTE	Schedule	Current Year	Previous Year
Notes on Accounts	21		
Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party.	21.1	Select ▾	Select ▾
Donation received from outside India.	21.2	Select ▾	Select ▾
Penalties on electoral offences along with the material electoral offence.	21.3	Select ▾	Select ▾
Banks Details	21.4	Select ▾	
Details of total donation recieved in cash & non cash	21.5	Select ▾	Select ▾
Other Notes on Accounts	21.6	Select ▾	Select ▾




Banks Details
✕

- If you choose “YES” from the dropdown and “Add/View” in the current year tab, this dialogue box will open in which you need to fill all the bank details i.e., Bank Name, IFSC Code, Account No. and the account type such as Savings or Current etc. from the Dropdown.
- Then click on “Add Bank” button to add the bank.

Please give reason ✕

Reason :

B *I* U   **H**

Save

- If you choose “NO” from the dropdown and click on “Add/View” in the current Year tab, this dialogue box will open in which you need to fill the reason of not having bank details.
- Click on “Save” button to save the details.

v. Details of total donation received in cash & non cash (21.5)

Under this Note, Political party has to report its total donation payment mode wise. There are five modes of receipt of donation. political party has to report how much donation amount has been received from each mode.

Further, the political party will also report how much amount of donation has been reported in Contribution Report (Form-24A) and if not reported, then reason of non-reporting of donation is to be disclosed.

NOTES ON ACCOUNTS

NAME OF POLITICAL PARTY

NOTE	Schedule	Current Year	Previous Year
Notes on Accounts	21		
Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party.	21.1	Select ▼	Select ▼
Donation received from outside India.	21.2	Select ▼	Select ▼
Penalties on electoral offences along with the material electoral offence.	21.3	Select ▼	Select ▼
Banks Details	21.4	Select ▼	
Details of total donation recieved in cash & non cash	21.5	Select ▼	Select ▼
Other Notes on Accounts	21.6	Select ▼	Select ▼

Save

Details of total donation recieved in cash & non cash. ✕

Details of Total donation received(both capital & revenue)	Reported in Form-24A (Column - A)	Not Reported in Form-24A (Column - B)
i. Total donation received in cash incl direct cash deposit in bank	0.00	0.00
ii. Bank including - A/c payee cheque, Draft, and other accepted electronic clearing system	0.00	0.00
iii. Electoral Bond <small>Note: Only the gross amount received by way of electoral bond is to be mentioned without giving any further particular</small>		
iv. In kind		
v. Any Other mode (Specify)	0.00	0.00
Total Donation received (i+ii+iii+iv+v)	0.00	0.00

- If you choose “YES” from the dropdown and click on “Add/View” in the year tab, this dialogue box will open in which you need to fill the details like Total donation received in cash including direct cash deposit in bank, Bank including - A/c payee cheque, Draft, and other accepted electronic clearing system, Electoral Bond, In kind and Any Other mode for Reported in Form-24A which is in Column – A and Not Reported in Form-24A which is in Column – B
- Once you enter all the above details for all the sections i.e, i, ii ,iii ,iv, v, Total will be updated Automatically in the Total Donation received (i+ii+iii+iv+v) field.

Reason for Not-reported contribution of Rs. (As Total of Column - B of above table) in following format. Total amount (Column - Y of Below table) will be the same as the total contribution not reported (Column - B of Above table).

Reason for Non-reporting contribution in Form-24A	Total Number of such contribution (Column - X)	Total amount of such contribution (Column - Y)
Below reporting thresh hold		
By way of Electoral bond		
Any other reason (specify)		
TOTAL		

[Save](#)

- Fill the details like below reporting thresh hold, by way of Electoral Bond, any other reason under heading reason for non-reporting Contribution in Form-24A for both “Total Number” of such contribution and “Total Amount” of such contribution.
- Click on “Save” button to save the details.

vi. Other Notes on Accounts (21.6)

Under this, political party may disclose other information / notes, which the party considers materially important.

NOTES ON ACCOUNTS

NAME OF POLITICAL PARTY:

NOTE	Schedule	Current Year	Previous Year
Notes on Accounts	21		
Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party.	21.1	Select ▾	Select ▾
Donation received from outside India.	21.2	Select ▾	Select ▾
Penalties on electoral offences along with the material electoral offence.	21.3	Select ▾	Select ▾
Banks Details	21.4	Select ▾	
Details of total donation recieved in cash & non cash	21.5	Select ▾	Select ▾
Other Notes on Accounts	21.6	Select ▾	Select ▾

[Save](#)

Other Notes on Accounts ✕

Notes :

B **I** **U** **☰** **☷** **H**

CHANGE IN ACCOUNTING POLICY-

1. In current FY, party has introduce bad debts policy and as a result, loss increased by 3.88 crores.
2. Balances in Advance & Payable are subject to confirmation.
3. Previous year financial figures have been regrouped whenever considered necessary.

[Save](#)

- If you choose “YES” from the dropdown and click on “Add/View” in the year tab, this dialogue box will open in which you need to enter the details and then click on “Save” button to save the details.

2.4.6 Cash Flow Statement

A Cash Flow Statement is a financial statement that shows how cash & cash equivalent entered and exited from reporting entity (here political party) during an accounting period. Cash & Cash Equivalent coming in and out is referred to as cash flows and the management use these statements to record, track, and report these transactions. Cash Flow Statement is a part of Annual Audited Financial Statements as mentioned in Guidance Note of ICAI on Political Parties -2012. The format has also been given there.

PARTICULARS	Current Year (2020)	Previous Year (2019)
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus / (Deficit) for the year	-3159482247.00	
Change in non-operating items		
		+ Add More
Operating Surplus / (Deficit) before working capital	-3159482247.00	
		+ Add More
Net cash flow from operating activities (A)	-3159482247.00	

- Fill all the required details like Surplus / (Deficit) for the year, Operating Surplus / (Deficit) before working capital etc.
- Click on “Delete” button to delete the details you want to.
- Click on “+Add More” button to add more details.

Components of cash and cash equivalents		
Balance with Scheduled Bank	535502062.00	
Balance with Non Scheduled Bank		
Balance with Post office		
Bank deposit with more than 12 months	2409008716.00	
Cash in hand & other equivalents	154984276.00	6273275012.00
Total cash and cash equivalents	3099495054.00	6273275012.00

- Fill all the required details like Balance with Scheduled Bank, Balance with Non Scheduled Bank, Balance with Post office, Bank deposit, Cash in hand & other equivalents.
- Once you fill all the above details, Total will be updated automatically in the Total Cash & Cash Equivalents field for both the years.
- Total Closing Balance of Cash Flow Statement should be equal to the total of Schedule -9 (iii) “Cash & Cash Equivalent” sub-head.

Remark (if any)

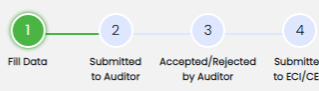
B I U H

[Save](#)

- Enter the Remarks in the text area and click on “Save” Button to save the details.

ANNUAL AUDITED ACCOUNT Add Annual Audited Account

Total Records : 1 Select Financial Year Search

S.No	Financial Year	Party Name	Action	Status
1.	2022-23	Demo Party	Edit Delete Preview	

- Click on “Preview” button to see preview of annual audited account report.

Total

19. OTHER EXPENSES

Note	AS AT 31ST MARCH 2023	AS AT 31ST MARCH 2022
Other		
Total		

For, Auditor
 Test Auditor Name
 M.No. : 123456
 Place:
 UDIN :

For, Signatory 1
 Test Treasurer Name
 (Treasurer)

[Edit](#) [Submit to Auditor](#)

- At the bottom of preview page, click on “Edit” button to edit the Report.
- Click on “Submit to Auditor” button to submit report to Auditor.

Submit Annual Audited Account Report to Auditor ✕

Are you sure to submit this Annual Account before the Auditor to get it Audited?

Note :- The Political Party has to e-sign (using Aadhar OTP) this report before submission it to the auditor to get it certified.

[Cancel](#) [Submit to Auditor](#)

- Click on “Submit to Auditor” button to submit, click on “Cancel” button to cancel the submission of Report.

You are currently using C-DAC eSign Service and have been redirected from

CDAC's e-Sign Service

View Document Information

Aadhaar Number
 Virtual ID
 UID Token
 [Get Virtual ID](#)

[Eye Icon]

Aadhaar TOTP
 Aadhaar OTP
 [How to generate TOTP?](#)

- Select Aadhar Number & enter the registered Aadhar Number of any one of the signatories
- Select Aadhar OTP and click on “Get OTP” button.

CDAC's e-Sign Service

View Document Information

Aadhaar Number
 Virtual ID
 UID Token
 [Get Virtual ID](#)

[Eye Icon]

Aadhaar TOTP
 Aadhaar OTP
 [How to generate TOTP?](#)

I hereby state that I have no objection in authenticating myself with Aadhaar based authentication system and consent to providing my Aadhaar number/VID/UID Token and One Time Pin (OTP)/Time-based One Time Password (TOTP) data for Aadhaar based authentication. I understand that the OTP/TOTP I provide for authentication shall be used only for authenticating my identity through the Aadhaar Authentication system and for obtaining my e-KYC through Aadhaar e-KYC service only for the purpose of esigning.

 [English ▼]

OTP has been sent to mobile number <***8858>**

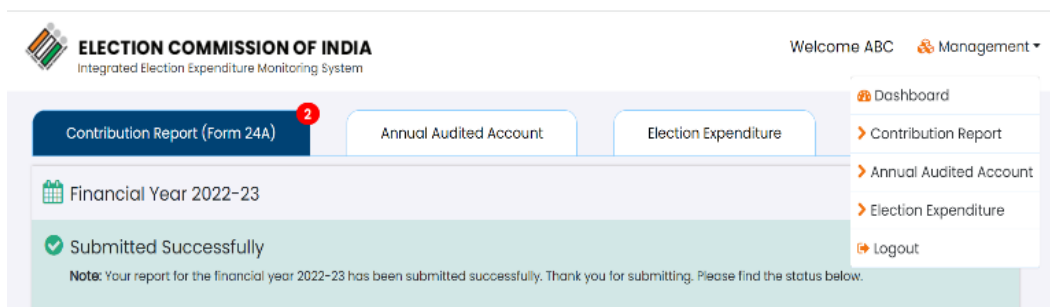
Not Received OTP? [Resend OTP](#)

- Enter the OTP received and agree to the consent by clicking on the checkbox.
- Click on “Submit” button to submit.

2020-21 ABC Party [Annual Account](#) [Download](#)

1 2 3 4
 Fill Data Submitted to Auditor Accepted/Rejected by Auditor Submitted to EC/CEO

- Annual Audited Report will be submitted to auditor successfully and status of report will be changed.



ELECTION COMMISSION OF INDIA
 Integrated Election Expenditure Monitoring System

Welcome ABC Management ▾

- Dashboard
- Contribution Report
- Annual Audited Account
- Election Expenditure
- Logout

Submitted Successfully
 Note: Your report for the financial year 2022-23 has been submitted successfully. Thank you for submitting. Please find the status below.

- Now Auditor will login in to the portal with the credentials and Click on “Annual Audited Account” from the dropdown.

2020-21 ABC Party [Annual Account](#) [Download](#)

1 2 3 4
 Fill Data Submitted to Auditor Accepted/Rejected by Auditor Submitted to EC/CEO

Click on “Annual Account” button to review report.
 Click on “Download” button to download annual account.

Total		
19. OTHER EXPENSES		
Note	AS AT 31ST MARCH 2023	AS AT 31ST MARCH 2022
Other		
Total		
For, Auditor Test Auditor Name M.No. : 123456 Place: UDIN :		For, Signatory 1 Test Treasurer Name (Treasurer)
Accept Reject		

- On preview page bottom click on “Accept/Reject” button to accept or reject report.

- On pressing “Reject” button, this dialogue box will appear in which Auditor can write the Reason of Rejection and submit it.
- Once rejected, user has to resubmit the report by filling all the details again from the starting by following the same steps.

- On pressing “Accept” button, this dialogue box will appear in which Auditor has to fill all the details like Name, Place etc. and submit it.
- Auditor has to upload his auditor report duly signed & stamped in pdf format.
- After submitting, it will redirect to the e-Sign page in which Auditor has to add e-Sign.

- Select “Aadhar Number” and enter the Aadhar Number of the auditor.
- Select “Aadhar OTP” and click on “Get OTP” button.

CDAC's e-Sign Service

View Document Information

Aadhaar Number
 Virtual ID
 UID Token
 [Get Virtual ID](#)

Aadhaar TOTP
 Aadhaar OTP
 [How to generate TOTP?](#)

I hereby state that I have no objection in authenticating myself with Aadhaar based authentication system and consent to providing my Aadhaar number/VID/UID Token and One Time Pin (OTP)/Time-based One Time Password (TOTP) data for Aadhaar based authentication. I understand that the OTP/TOTP I provide for authentication shall be used only for authenticating my identity through the Aadhaar Authentication system and for obtaining my e-KYC through Aadhaar e-KYC service only for the purpose of esigning.

[▶ Listen to Consent](#)
 English ▾

OTP has been sent to mobile number <***8858>**


[Submit](#)
[Cancel](#)

Not Received OTP? [Resend OTP](#)


- Enter the OTP received.
- Click on the checkbox to agree the Consent and then click on “Submit” button to Proceed.

ANNUAL AUDITED ACCOUNT [Add Annual Audited Account](#)

Total Records : 5 Select Financial Year [Search](#)

S.No	Financial Year	Party Name	Action	Status
2	2018-19	ABC Party	Audited Account Download	
2	2018-19	ABC Party	Audited Account Download	

- Annual audited account report will be accepted and status will change as “Accepted by Auditor”.
- Once the Status will change to “Accepted by Auditor”, user can submit report to ECI/CEO.





ELECTION COMMISSION OF INDIA
Integrated Election Expenditure Monitoring System

Welcome ABC [Management](#) ▾

[Contribution Report \(Form 24A\)](#) ²
 [Annual Audited Account](#)
 [Election Expenditure](#)

[Dashboard](#)
[Contribution Report](#)
[Annual Audited Account](#)
[Election Expenditure](#)
[Logout](#)

 Financial Year 2022-23

 **Submitted Successfully**

Note: Your report for the financial year 2022-23 has been submitted successfully. Thank you for submitting. Please find the status below.

- Now User will login again to the portal with the credentials and Click on “Annual Audited Account” from the dropdown.

ANNUAL AUDITED ACCOUNT [Add Annual Audited Account](#)

Total Records : 5 Select Financial Year [Search](#)

S.No	Financial Year	Party Name	Action	Status

- User needs to click on “Preview” button to review the details.

19. OTHER EXPENSES

Note	AS AT 31ST MARCH 2023	AS AT 31ST MARCH 2022
Other		
Total		

For, Auditor
 Abc firm
 (Chartered Accountants)
 Firm Reg. No. : 2343223
 Test Auditor Name
 M.No. : 123456
 Place: Delhi
 UDIN : 12345654321

For, Signatory 1
 Test Treasurer Name
 (Treasurer)

[Cancel](#) [Submit to ECI/CEO](#)


- User needs to click on “Submit to ECI/CEO” button available at the bottom of preview page and you will see following window -

Submit Annual Audited Account Report to ECI/CEO
✕

- Please note, Audited Annual Account of your party will be complete only after it is e-signed (using Aadhar OTP).
- You cannot modify your report once it is e-signed and submitted to the ECI/CEO, but, there is option for submission of revised report in case of any discrepancy.

[Cancel](#) [Send OTP](#)

- Please read the instructions carefully.
- Then click on “Send OTP” button to proceed further or click on “Cancel” button to cancel the process.



ELECTION COMMISSION OF INDIA

Enter OTP


VERIFY

Note : OTP is valid for 2 minutes only.

Resend OTP

- An OTP will be sent to user’s registered mobile number. Enter OTP and click on “Verify” button to verify OTP.

- **Note:** OTP will be valid for 2 minutes only.
- Click on “Resend OTP”, if OTP is not received.




Thank You!

Your Audited Annual Account for FY 2018-19 is submitted successfully. You may download the same from your dashboard, link of which has been sent to your registered e-mail id.

[← Back to Dashboard](#)

- After successful verification, Successful message dialogue box will appear.
- Click on “Back to Dashboard” button to go to the Annual Audited Account list page.

 ANNUAL AUDITED ACCOUNT
[Add Annual Audited Account](#)

Total Records : 5

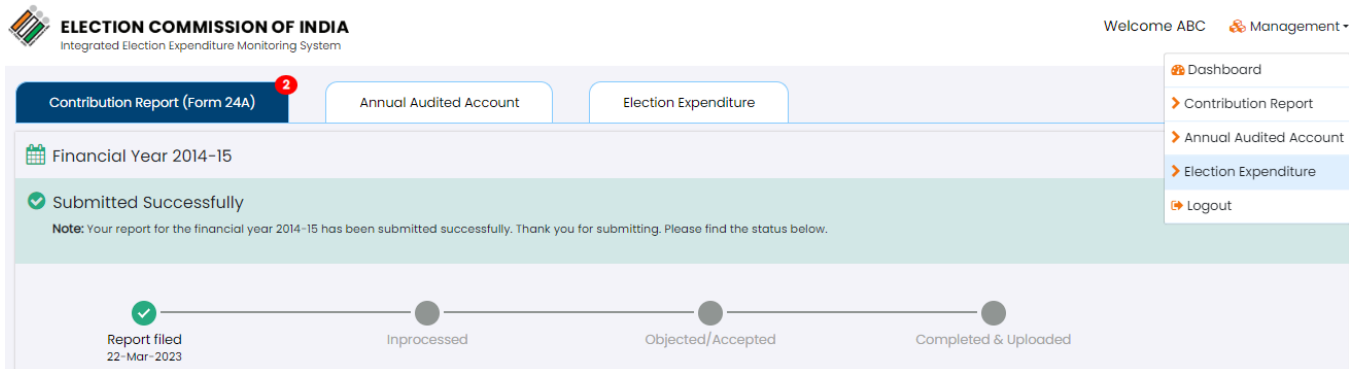
Search

S.No	Financial Year	Party Name	Action	Status
2.	2018-19	ABC Party	Download	<div style="display: flex; justify-content: space-around; font-size: 8px;"> <div style="text-align: center;"> 1 Fill Data </div> <div style="text-align: center;"> 2 Submitted to Auditor </div> <div style="text-align: center;"> 3 Accepted/Rejected by Auditor </div> <div style="text-align: center;"> 4 Submitted to EC/CEO </div> </div>

- Status will be updated as “Submitted to EC/CEO”.
- If you want to download the submitted report, click on “Download” button under Action.

2.5 Election Expenditure Statement

Political Parties are required to file Part Election Expenditure Statement within 30 days of declaration of election result and Full Election Expenditure Statement within 75/90 days of completion Assembly/ Lok Sabha Election.



ELECTION COMMISSION OF INDIA
Integrated Election Expenditure Monitoring System

Welcome ABC [Management](#)

- Dashboard
- Contribution Report
- Annual Audited Account
- Election Expenditure
- Logout

Financial Year 2014-15

Submitted Successfully
Note: Your report for the financial year 2014-15 has been submitted successfully. Thank you for submitting. Please find the status below.

Report filed 22-Mar-2023

Inprocessed

Objected/Accepted

Completed & Uploaded

- Click on “Election Expenditure” button from the management dropdown to visit the Election Expenditure page.



ELECTION EXPENDITURE

[Part Expenditure Statement](#) [Expenditure Statement](#)

S.N.	Name of political party	Election to the Lok Sabha/Legislative Assembly	States	Date of announcement of election	Part Expenditure Statement	Expenditure Statement	Action
1	XYZ Party	Mar - May 2023 (AC)	xxxxxxx	xx/xx/2023	Edit	Edit	Delete

- After login to political party user will redirect to Election Expenditure page.
- Then click on “Part Expenditure Statement” to start the report of Expenditure.

2.5.1 Part Election Expenditure Statement

Political parties are required to file a part statement on election expenditure regarding lump sum payments made by the party(ies) to candidates, within 30 days after declaration of results of elections to Legislative Assembly/Lok Sabha in prescribed format. National and State Recognized Political Parties are required to submit their Election Expenditure Statement with the ECI, New Delhi and Registered Unrecognized Political Parties (RUPPs) are required to submit their Election Expenditure Statement with the Chief Electoral Officer of the State/UT concerned where the party Headquarter is located. The format consists of 07 columns as under:

Column1: Serial Number

Column 2: Name of the State/No. and Name of the Assembly and / or Parliamentary Constituency

Column 3: Name of Candidate(s)

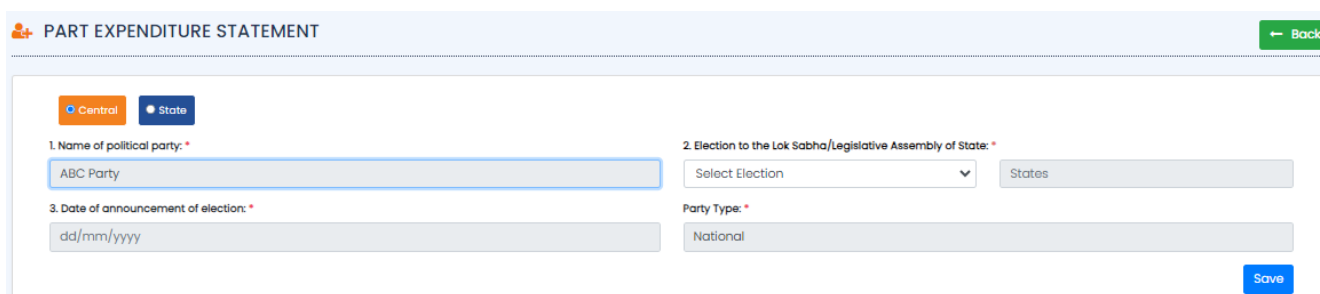
Column 4: Date(s) of payment

Column 5: Cash amount

Column 6: Cheque/DD/PO/RTGS/Fund Transfer etc.

Column 7: Total

When Click on “Part Expenditure Statement”



- Name of the political party will be default as per the user login.
- Select the Election and States under “Election to the Lok Sabha/Legislative Assembly of State” section.
- Date of announcement of election & Date of completion of Election will be displayed as per the above details entered by user.
- Click on “Save” button to save the details.

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 21st January, 2013, and 76/PPEMS/Transparency/2013, dated 29th 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 29th August, 2014 (mentioned above and annexed).

Yours faithfully

(Secretary)

- Read the above ECI letter regarding filing of part election expenditure statement attributed to candidates by political parties within 30 days of declaration of results of elections.
- Format for filing part election expenditure statement is as under -

Name of the Party	ABC
Whether Recognized	Select
Name of the Election	
Date of Announcement of Election	dd/mm/yyyy
Date of Completion of Election	dd/mm/yyyy

- Name of the political party will appear by default as per the user login.
- Select the option as "Yes" or "No" in the Whether Recognized section.
- If you choose "Yes", another dropdown will open in which you need to choose the party type as National or State.
- Name of the Election, Date of Announcement of Election and Date of Completion of Election will get updated automatically as per the Details entered by user.

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.

S.No.	Name of the State / No. and Name of the Assembly/Parl. Constituency	Name of Candidate	Date(s) of payment	Amount (Rs.)		Total	Action
				Cash Amount	Cheq / DD / PO / RTGS / Fund Transfer etc.		
1	2	3	4	5	6	7 (5+6)	
No records found.							
<input type="button" value="+ Add Expenditure"/>					Grand Total	0.00	

Date: 31/03/2023

Signature
(Treasurer of Political Party)

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

[<< Part D](#)

[Save](#)

- Click on "+Add Expenditure" button and fill the format.
- Signature of Treasurer of Political Party is required. Signing date will be the date of statement.
- Click on "Save" button to save the details

Annexure A

Name of the State :

No. and Name of the Assembly/Parl. Constituency:

Candidate(s) :

1 candidate(s) selected

Mr A

[Add New](#)

Candidate name:

 [Add Candidate](#)

Date(s) of payment :

Mr A

Cash Amount : **Payment mode:**

Total Amount paid :

- Fill the details

2.5.2 Full Election Expenditure Statement

Political Parties are required to submit their full Statement of Election Expenditure from the date of announcement of election till the date of completion of election within 75 days/90 days of completion of Assembly/Lok Sabha elections respectively before the ECI / the CEOs concerned in a prescribed Performa issued by the Commission as per the directions of the Hon'ble Supreme Court in the case of Common Cause vs Union of India & Oth. (AIR 1996 SC 3081). National and State Recognized Political Parties are required to submit their Election Expenditure Statement with the ECI, New Delhi and Registered Unrecognized Political Parties (RUPPs) are required to submit their Election Expenditure Statement with the Chief Electoral Officer of the State/UT concerned where the party Headquarter is located. In the said Performa, Political Parties are required to give basic information at sl. no. 1 - 4 as under:

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

In Part A, Part B, Part C, Part D and Schedules Political Parties are required to give information as under:

Part A: Details of Election Expenditure incurred / authorized at Party Central Headquarters.

Part B: Details of Election Expenditure incurred / authorized by State Unit of the political party or by State Party Headquarter including all district level and local units for the State.

Part C: 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 Part A and Part B.

Part D: Verification

Schedule 1: State wise breakup of Gross Expenditure authorized /incurred by the Party Central Head Quarters for general party propaganda from the date of announcement of election to the date of completion of election.

Schedule 2: Travel expenses of Star Campaigner(s) authorized / incurred by Party Central Headquarters.

Schedule 2A: Travel expenses of other leader(s) incurred /Authorized by Party Central Headquarters (including expenses after announcement and before nomination).

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.

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.

Schedule 5: Expense(s) on public meetings / procession / Rally (like dais/ audio/barricade/vehicles etc.) authorized/incurred by Party Central Headquarters.

Schedule 6: Any other expense(s) for General Party propaganda authorized / incurred by Party Central Head Quarters.

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.

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 Headquarters.

Schedule 9: Total expense on Publicity Materials (like posters, banners, election materials etc) with photo and /or name of the candidate(s) or attributable to candidate(s)and authorized/incurred by Party Central Headquarters.

Schedule 10: Total expense authorized / incurred by Party Central Headquarters (Other than general party propaganda) on Public meetings/processions etc. (barricades /audio etc/hired vehicles for the audience /supporters at the rally of Star Campaigner(s) or

other leaders with candidate(s)

Schedule 11: Any other expense(s) for the candidate(s) authorized / incurred by Party Central Headquarters

Schedule 12: Travel expenses of Star Campaigner(s) authorized / incurred by State / Distt. / Local Units

Schedule 13: Travel expenses of other leader(s) authorized / incurred by State / Distt. / Local Units (including expenses after announcement and before nomination)

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

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.

Schedule 16: Expense(s) on public meetings / procession / Rally (like dais / audio /barricade /vehicles etc.) authorized / incurred by State / Distt. / Local Units

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

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.

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).

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.

Schedule 21: Total expense authorized/incurred 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 Campaigner(s) or other leader(s).

Schedule 22: Any other expense(s) for the candidate(s) authorized/ incurred by State / Distt. / Local Units

Schedule 23A: Total expenses incurred /authorized on publishing criminal antecedents, if any, of candidates sponsored by the political party located in Central Headquarters.

Schedule 23B: Total expenses incurred/ authorized on publishing criminal antecedents, if any, of candidates sponsored by the political party located in State/Distt. / Local Units.

Schedule 24A: Total expenses incurred/authorized on virtual campaign through Social Media platforms / Apps / Other means on General Party Propaganda authorized incurred by Party Central Head Quarters.

Schedule 24B: Total expenses incurred/ authorized on virtual campaign through Social Media platforms/ Apps/ Other means on General Party Propaganda authorized incurred by State / District / Local Units.

ELECTION EXPENDITURE								
							Part Expenditure Statement	Expenditure Statement
S.N.	Name of political party	Election to the Lok Sabha/Legislative Assembly	States	Date of announcement of election	Date of completion of election	Part Expenditure Statement	Expenditure Statement	Download Report
1	ABC	Feb - May 2021 (AC)	Assam,Kerala,Puducherry,Tamil Nadu,West Bengal	26/02/2021	04/05/2021	Edit	Edit	NA

- After saving the details of Part Expenditure Statement, click on Expenditure Statement to fill the Part A, B, C & D.

2.5.2.1 Part-A

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

ELECTION EXPENDITURE
← Back

Part-A

Part-B

Part-C

Part-D

1. Name of political party: *

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

3. Date of announcement of election: *

Party Type: *

- Name of the political party will be default as per the user login.
- Select the Election and States under “Election to the Lok Sabha /Legislative Assembly of State” section.
- Date of announcement of election & Date of completion of Election will be displayed as per the above details entered by user.
- Party type represent “Party Recognition Status” which will appear automatically as per records with ECI.
- Click on “Save” button to save the details.

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)	
	Description	Amount
	(i) Cash in hand	<input type="text" value="0.00"/>
	(ii) Bank balance (Please mention name of the bank and branch)	<input type="button" value="Add"/> <input type="text" value="0.00"/>
	Total	<input type="text" value="0.00"/>

- In 5.1.a section you can fill Opening balance of party funds at Party Central Headquarters. Here we can add / edit the bank details.
- Fill the Cash in hand details.
- Click on “Add” button to add the bank details.

Bank Details ✕

Bank name:

IFSC code:

A/C Number:

Select	Bank Name	IFSC Code	A/C Number	Bank Balance	Action
<input checked="" type="checkbox"/>	Bank of Maharashtra	12345698765	987654321	123456	<input type="button" value="✖"/>
<input type="checkbox"/>	Bank of India	1234567	987654321	0.00	<input type="button" value="✖"/>

- Enter the details like Bank name, IFSC Code, Account Number and click on “Save” button to save the details entered.
- Click on “Reset” button if you want to reset and enter the details again.

IEMS–User Manual

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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)		
	Description		Amount
	(i) Cash in hand		<input type="text" value="0.00"/>
	(ii) Bank balance (Please mention name of the bank and branch)	<input type="button" value="Add"/>	<input type="text" value="0.00"/>
		Total	<input type="text" value="0.00"/>

- Total will be updated automatically as per the details entered by user.

5.2	a. Gross receipts of Party Central Headquarters from all sources from the announcement of election to the date of completion of election		
	Description		Amount
	(i) Cash		<input type="text" value="0.00"/>
	(ii) Cheque or draft etc.		<input type="text" value="0.00"/>
	(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)	<input type="button" value="Add"/>	<input type="text" value="0.00"/>
		Total	<input type="text" value="0.00"/>

- In 5.2.a section we can add Gross receipts of Party Central Headquarters from all sources from the announcement of election to the date of completion of election.
- Fill the Cash details.
- Fill the Cheque or draft etc. details.
- Click on “Add” button to add the bank details.

5.2 (a)(iii) : In kind (Received complimentary goods or services from any person/entity)
×

Sr.No.	Goods/Services *	Details of Goods/Services *	Notional value (Rs.) *	Received from	Action
1	<input style="width: 100%;" type="text" value="Select"/>	<input style="width: 100%;" type="text" value="Enter details"/>	<input style="width: 100%;" type="text" value="0.00"/>	<input style="width: 100%;" type="text" value="Enter received from"/>	<input style="color: red; background-color: red; border: none; padding: 2px 5px;" type="button" value="Delete"/>
Total			<input style="width: 100%;" type="text"/>	<input style="background-color: #007bff; color: white; padding: 2px 5px;" type="button" value="Save"/>	<input style="background-color: #28a745; color: white; padding: 2px 5px;" type="button" value="+ Add More"/>

- Select Goods/Services from the dropdown.
- Enter Details of Goods/Services.
- Enter the Notional value in Rupees.
- Enter the Received from details.
- Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Action tab.
- If you want to add more details, click on “+Add More” button under Action tab. Click on “Save” button to save the details.

5.2	a. Gross receipts of Party Central Headquarters from all sources from the announcement of election to the date of completion of election	
	Description	Amount
	(i) Cash	<input type="text" value="0.00"/>
	(ii) Cheque or draft etc.	<input type="text" value="0.00"/>
	(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)	<input type="text" value="0.00"/>
		<input type="button" value="Add"/>
	Total	<input type="text" value="0.00"/>

- Total will be updated automatically as per the data entered.

In 5.3 Section we have multiple schedules. We will see all schedules one by one below.

2.5.2.1.1 Schedule-1

Click on under 5.3.a section.

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 Head Quarters is to be given in Schedule-1)	
	Description of Gross expenditure by Party Central Headquarters	Amount
	(i) Cash	<input type="text" value="0.00"/>
	(ii) Cheque or draft etc.	<input type="text" value="0.00"/>
	(iii) Expenditure authorized, but remaining outstanding on date of completion of election	<input type="text" value="0.00"/>
		<input type="button" value="1"/>
	Total	<input type="text" value="0.00"/>

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 (1) *	Cheque etc. (2) *	Expenditure authorized, but remaining outstanding on date of completion of poll (3) *	Total (1+2+3)	Remove
1.	<input type="text" value="Select state"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="button" value="Remove"/>
	Total	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	

- Select name of the State.
- Enter the cash details.
- Enter Cheque etc. details.
- Enter Expenditure authorized, but remaining outstanding on date of completion of poll details.
- Total will get updated automatically as per the details entered
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on “+Add More” button.
- Click on “Save” button to save the details.

2.5.2.1.2 [Schedule-2](#)

- Click on **2** under 5.3.b section and you will find following window -

SCHEDULE- 2

← Back
+ Add Expenditure

Travel expenses of Star Campaigner(s) authorized/ incurred by Party Central Headquarters

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. Rs.)	Action
No records found.							
						Total	0.00

- Click on “+ Add Expenditure” button and fill information as mention below -

Schedule – 2
✕

*** Name of the State :**

Select state
▼

*** Date of meeting:**

dd/mm/yyyy

*** Mode of travel(Taxi,Helicopter,Aircraft etc.) :**

Helicopter
 Aircraft
 Taxi
 Other

Total amount(including outstanding amount) :

0.00

*** Name of the venue :**

Enter name of the venue

*** Name of star campaigner :**


Enter name of star campaigner

Save

- Choose name of the State.
- Enter Name of the venue.
- Enter Date of meeting.
- Enter Name of star campaigner.
- Choose the appropriate Mode of travel as Taxi/Helicopter/ Aircraft etc.
- Enter Name of the payee incase of Helicopter and enter the Amount. Same if you choose any mode of travel.
- Total amount (including outstanding amount) will be updated automatically as per the details entered.
- Click on “Save” button to save the details.

2.5.2.1.3 [Schedule-2A](#)

- Click on **2A** under 5.3.b section and you will find following window -

 **SCHEDULE- 2A**

← Back
+ Add Expenditure

Travel expenses of Other leader(s) incurred/Authorized by Party Central Headquarters (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.)	Action
No records round.							
						Total	0.00

- Click on “+ Add Expenditure” button and fill information as mentioned below –

Schedule – 2A
✕

*** Name of the State :**

Select state
▼

*** Name of the venue :**

Enter name of the venue

*** Date of meeting:**

dd/mm/yyyy

*** Name of Leader :**

Enter name of Leader

*** Mode of travel(Taxi,Helicopter,Aircraft etc.) :**

Helicopter
 Aircraft
 Taxi
 Other

Total amount(including outstanding amount) :


0.00

Save


- Choose Name of the State.
- Enter Name of the venue.
- Enter Date of meeting.
- Enter Name of Leader.
- Choose the appropriate Mode of travel as Taxi/Helicopter/ Aircraft etc.
- Enter Name of the payee in case of Helicopter and enter the Amount. Same if you choose any mode of travel.
- Total amount (including outstanding amount) will be updated automatically as per the details entered.
- Click on “Save” button to save the details.

2.5.2.1.4 Schedule-3

Click on **3** under 5.3.b section and you will find following window -

 SCHEDULE- 3
← Back

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/teletcast/sms) *	Total Amount (including outstanding amt.) *	Remove
1.	<input type="text" value="Select State"/>	<input type="text" value="Enter payee name"/>	<input type="text" value="Enter name of media"/>	<input type="text" value="dd/mm/yyyy"/>	0.00	
Total					0.00	

Save
+ Add More


- Choose name of the State.
- Enter Name of the payee.
- Enter Name of media (print/electronic/ sms, cable tv etc.)
- Enter Date/s (of print/teletcast/sms)
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

2.5.2.1.5 Schedule-4

- Click on **4** under 5.3.b section and you will find following window –

 SCHEDULE- 4
← Back

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.	Name of the State *	No. and Name of the Assembly/Parl. Constituency *	Details of the items *	Total Amount (including outstanding amt.) *	Remove
1.	<input type="text" value="Select State"/>	<input type="text" value="Select Name and N"/>	<input type="text" value="Enter item details"/>	0.00	
Total				0.00	

Save
+ Add More

- Choose name of the State.
- Choose No. and Name of the Assembly/Parl. Constituency.
- Enter Details of the items
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

2.5.2.1.6 Schedule-5

- Click on **5** under 5.3.b section and you will find following window -

 SCHEDULE- 5

← Back
+ Add Expenditure

Expense(s) on Public meetings /procession/Rally (like dias / audio/ barricade/ vehicles etc.) authorized/incurred by Party Central Headquarters

S.No.	State and Venue	Date of the meeting/procession/Rally	Details of items	Total Amount (including outstanding amt.)	Action
No records found.					
Total				0.00	

- Click on “+ Add Expenditure” button and fill the details

Schedule – 5
✕

*** Name of the State :**

*** Name of the venue :**

*** Date of the meeting/procession/Rally :**

*** Details of items :**


*** Total amount(including outstanding amount) :**

Save


- Choose name of the State.
- Enter Name of the venue
- Enter Date of the meeting/procession/Rally
- Enter Details of items
- Enter Total amount(including outstanding amount)
- Click on “Save” button to save the details.

2.5.2.1.7 Schedule-6

- Click on **6** under 5.3.b section and you will find following window –

 SCHEDULE- 6
← Back

Any other expense(s) for General Party propaganda authorized/ incurred by Party Central Head Quarters

S.No.	State *	Purpose *	Date *	Details of the items *	Total Amount (including outstanding amt.) *	Remove
1.	Select State	Enter purpose	dd/mm/yyyy	Enter item de	0.00	
Total					0.00	

Save
+ Add More

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- Choose name of the State.
- Enter Purpose
- Enter Date
- Enter Details of the items
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on “+Add More” button.
- Click on “Save” button to save the details.

2.5.2.1.8 Schedule-7

- Click on **7** under 5.4.a section and you will find following window –

SCHEDULE - 7

← Back
+ Add Expenditure

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(s) and name of Party to be mentioned in case of other party	Date(s) of payment	Cash Amount	Cheq / DD no. etc. and Date	Total Amount (including outstanding amt.)	Action
No records round.							
						Total	0.00

- Click on “+Add Expenditure” button and fill the following information

Schedule 7
✕

*** Name of the State :**

Select state

*** No. and Name of th Assembly/Parl. Constituency:**

Select No. and Name of th Assembly

*** Candidate(s) :**

Select candidate(s)

[Add New](#)

*** Candidate name:**

Enter candidate name

Add Candidate

*** Date(s) of payment :**

dd/mm/yyyy

*** Total Amount paid :**


0.00

Save


- Fill details.
- Click on “Save” button to save it.

2.5.2.1.9 Schedule-8

- Click on **8** under 5.4.a section and find following window –

 SCHEDULE- 8
← Back

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 Headquarters


S.No.	State *	Name of the candidate(s) *	Name of media (print/electronic/sms/cable tv etc.) *	Date/s (of print/telecast/sms) *	Total Amount (including outstanding amt.) *	Remove
1.	<input type="text" value="Select State"/>	<input type="text" value="Enter candidate r"/>	<input type="text" value="Enter name of media"/>	<input type="text" value="dd/mm/yyyy"/>	0.00	
Total					0.00	

Save
+ Add More


- Choose name of the State.
- Enter Name of the candidate(s)
- Enter Name of media (print/electronic/sms/cable tv etc.)
- Enter Date/s (of print/telecast/sms)
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button Under Remove tab.
- If you want to add more details, click on “+Add More” button.
- Click on “Save” button to save the details.

2.5.2.1.10 Schedule-9

- Click on **9** under 5.4.a section and you will find following window –

 SCHEDULE- 9
← Back

Total expense on Publicity Materials (like posters, banners, election materials etc) with photo and/or name of the candidate(s) or attributable to candidate(s) and authorized/ incurred by Party Central Headquarters

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.) *	Remove
1.	<input type="text" value="Select State"/>	<input type="text" value="Select AC n"/>	<input type="text" value="Enter candi"/>	<input type="text" value="Enter details of items"/>	0.00	
Total					0.00	


Save
+ Add More

- Choose name of the State.
- Choose No. and Name of the Assembly/Parl. Constituency
- Enter Name of the Candidate(s)
- Enter Details of the items
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.

- If you want to add more details, click on “+Add More” button.
- Click on “Save” button to save the details.

2.5.2.1.11 Schedule-10

- Click on **10** under 5.4.a section and you will find following window -

 **SCHEDULE- 10**

← Back
+ Add Expenditure

Total Expense authorized / incurred by Party Central Headquarters (Other than general party propaganda) on Public meetings / processions etc (barricades / audio etc / hired vehicles for the audience / supporters at the rally of Star Campaigner(s) or other leaders with candidate(s))

S.No.	State and Venue	Name(s) of the Star campaigner(s) and other leader(s)	Name of the Candidate(s)	Date	Items of expenditure	Total Amount (including outstanding amt.)	Action
No records round.							
						Total	0.00

- Click on “+Add Expenditure” button and fill following information

Schedule – 10

* Name of the State :

* Name of the venue :

* Name(s) of the Star campaigner(s) and other leader(s):

* Name of the Candidate(s) :

* Date :

* Items of expenditure:

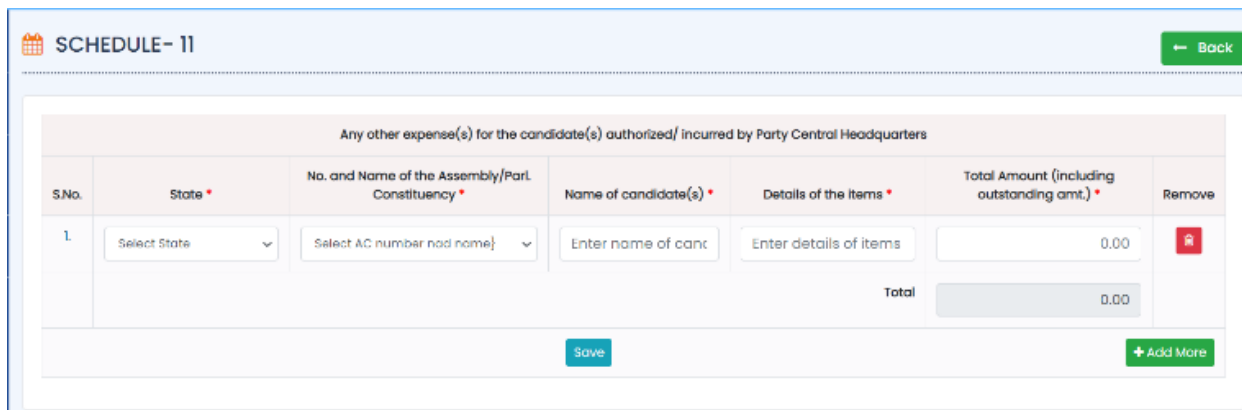
* Total amount(including outstanding amount) :

Save

- Choose name of the State.
- Enter Name of the venue
- Enter Name(s) of the Star campaigner(s) and other leader(s)
- Enter Name of the Candidate(s)
- Enter Date
- Enter Items of expenditure
- Enter Total amount (including outstanding amount)
- Click on “Save” button to save the details.

2.5.2.1.12 Schedule-11

- Click on **11** under 5.4.a section and you will find following window –



SCHEDULE- 11 ← Back

Any other expense(s) for the candidate(s) authorized/ incurred by Party Central Headquarters

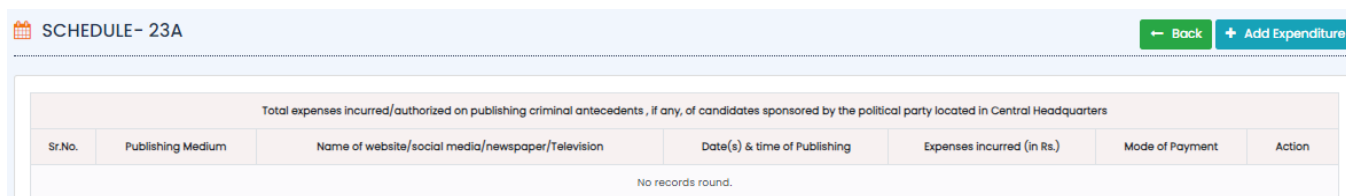
S.No.	State *	No. and Name of the Assembly/Parl. Constituency *	Name of candidate(s) *	Details of the items *	Total Amount (including outstanding amt.) *	Remove
1	Select State	Select AC number and name	Enter name of cand	Enter details of items	0.00	
Total					0.00	

Save
+ Add More

- Choose name of the State.
- Choose No. and Name of the Assembly/Parl. Constituency
- Enter Name of the Candidate(s)
- Enter Details of the items
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button Under Remove tab.
- If you want to add more details, click on “+Add More” button.
- Click on “Save” button to save the details.

2.5.2.1.13 Schedule-23A

- Click on **23A** under 5.4.a section and you will find following window –

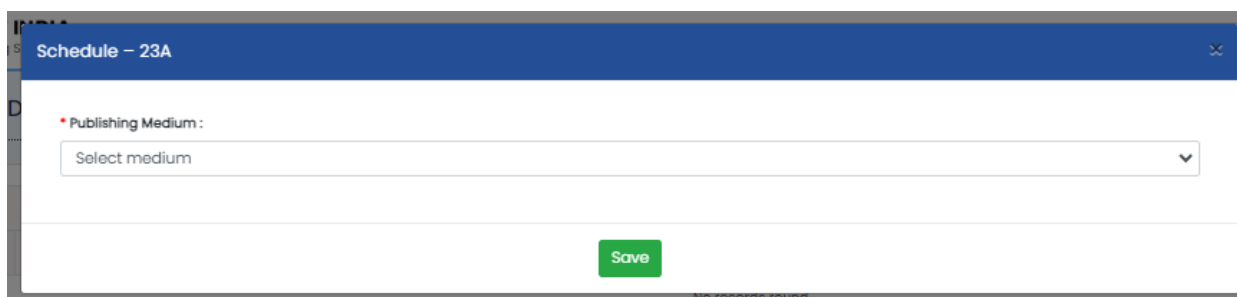


SCHEDULE- 23A ← Back + Add Expenditure

Total expenses incurred/authorized on publishing criminal antecedents , if any, of candidates sponsored by the political party located in Central Headquarters

Sr.No.	Publishing Medium	Name of website/social media/newspaper/Television	Date(s) & time of Publishing	Expenses incurred (in Rs.)	Mode of Payment	Action
No records found.						

- Click on “+Add Expenditure” button and fill following -



Schedule - 23A

* Publishing Medium :

Select medium

Save

No records found.

Schedule – 23A
✕

*** Publishing Medium :**

Social Media ▼

*** Name of the social media :**

*** Date & time of publishing :**

*** Expenses incurred(in Rs.) :**

*** Mode of payment :**

Select mode of payment ▼

Save

- Fill details
- Click on “save Button” to save the details.

2.5.2.1.14 Schedule-24A

- Click on 24A under 5.4.a section and you will find following window –

SCHEDULE- 24A

← Back

Total expenses incurred/authorized on virtual campaign through Social Media platforms/Apps/Other means on General Party Propaganda authorized incurred by Party Central Head Quarters

S.No.	State *	Nature of Virtual Campaign (Indicate Social Media Platforms/Apps/Other means) *	Name of content creator *	Name of media to disseminate message *	Total Amount (including outstanding amt.) *	Remove
1.	Select State ▼	Nature of virtual campaign	Name of	Name of me	0.00	
					Total	0.00

Save

+ Add More

- Choose name of the State.
- Enter Nature of Virtual Campaign (Indicate Social Media Platforms/Apps/Other means)
- Enter Name of content creator
- Enter Name of media to disseminate message

- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button Under Remove tab.
- If you want to add more details, click on “+Add More” button.
- Click on “Save” button to save the details.

In SN- 5.5 section

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.

Sr.No.	Name of State Unit of Party to which payment made/ Name of Other Political Party (if any) *	Date(s) of Payment *	Cash, Cheq / DD no. etc. *	Amount *	Action
No Records.					
				Total	0.00

[+ Add Expenditure](#)

- Here you have to click on “ + Add Expenditure” and fill following window –

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 the State :

Name of Other Political Party (if any) :

* Date of payment :

* Payment mode :

* Total amount :

[Save](#)

- If you want to delete any details, click on delete button Under Remove tab.
- If you want to add more details, click on “+Add More” button.
- Click on “Save” button to save the details.

In SN - 5.6 Section,

5.6 a. Closing Balance of party funds at Party Central Headquarters on the completion of election

Description	Amount
(i) Cash in hand	<input type="text" value="0.00"/>
(ii) Bank balance (Please mention name of the bank and branch)	<input type="text" value="0.00"/>
Total	<input type="text" value="0.00"/>

[Add](#)

[<< Back](#)

[Part B >>](#)

- In 5.6 section, Enter the Cash in hand & Bank balance.
- Then Total will be updated automatically as per the data entered.
- Click on “Part-B” button to move to the next part.

2.5.2.2 Part-B

Details of Election Expenditure incurred / authorized by State Unit of the political party or by State Party Headquarter including all district level and local units for the State.

ELECTION EXPENDITURE

Part-A **Part-B** Part-C Part-D

I. Details of Election Expenditure incurred/authorized by State Unit of the political party or by State Party Headquarter including all district level and local units for the State of: *

Goa,Manipur,Punjab,Uttar Pradesh,Uttarakhand

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.

Goa
 Manipur
 Punjab
 Uttar Pradesh
 Uttarakhand

II. The state political party having headquarters within the state shall submit report in this pro-form

In section 6.1

6.1 a. Opening balance of State Unit (including district level units and local units)(on the date of announcement of election)		
Description		Amount
(i) Cash in hand		<input type="text" value="0.00"/>
(ii) Bank balance (Please mention name of the bank and branch)	<input type="button" value="Add"/>	<input type="text" value="0.00"/>
	Total	<input type="text" value="0.00"/>

- In section 6.1, Fill the Cash in hand details.
- Click on "Add" button to add the bank details.

Bank Details ✕

Bank name: IFSC code:

A/C Number:

Select	Bank Name	IFSC Code	A/C Number	Bank Balance	Action
<input checked="" type="checkbox"/>	Bank of Maharashtra	12345698765	987654321	<input type="text" value="0.00"/>	<input type="button" value="✎"/>
<input type="checkbox"/>	Bank of India	1234567	987654321	<input type="text" value="0.00"/>	<input type="button" value="✎"/>

- Enter the details like Bank name, IFSC Code, Account Number
- And click on "Save" button to save the details entered.
- Click on "Reset" button if you want to reset and enter the details again.

6.1 a. Opening balance of State Unit (including district level units and local units)(on the date of announcement of election)		
Description		Amount
(i) Cash in hand		<input type="text" value="0.00"/>
(ii) Bank balance (Please mention name of the bank and branch)	<input type="button" value="Add"/>	<input type="text" value="0.00"/>
	Total	<input type="text" value="0.00"/>

Total will be updated automatically as per the details entered by user.

In section 6.2

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	<input type="text" value="0.00"/>
	(ii) Cheque or draft etc.	<input type="text" value="0.00"/>
	(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)	<input type="text" value="0.00"/>
		<input type="button" value="Add"/>
	Total	<input type="text" value="0.00"/>

- In section 6.2, Fill the Cash, Cheque or draft etc. details
- Click on “Add” button to add the bank details.

6.2 (a)(iii) : In kind (Received complimentary goods or services from any person/entity)

Sr.No.	Goods/Services *	Details of Goods/Services *	Notional value (Rs.) *	Received from	Action
1	<input type="text" value="Select"/>	<input type="text" value="Enter details"/>	<input type="text" value="0.00"/>	<input type="text" value="Enter received from"/>	<input type="button" value="Delete"/>
		Total	<input type="text"/>	<input type="button" value="Save"/>	<input type="button" value="+ Add More"/>

- Select Goods/Services from the dropdown.
- Enter Details of Goods/Services.
- Enter the Notional value in Rupees.
- Enter the Received from details.
- Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Action tab.
- If you want to add more details, click on “+Add More” button under Action tab.
- Click on “Save” button to save the details.
- Total will be updated automatically as per the details entered by user.


In section 6.3

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	Amount
	(i) Cash	<input type="text" value="0.00"/>
	(ii) Cheque or draft etc.	<input type="text" value="0.00"/>
	(iii) Expenditure authorized, but remaining outstanding on date of completion of election	<input type="text" value="0.00"/>
	Total	<input type="text" value="0.00"/>

- Fill the Cash, Cheque or draft etc., Expenditure authorized, but remaining outstanding on date of completion of election details.
- Total will be updated automatically as per the details entered by user.

2.5.2.2.1 [Schedule-12](#)

- Click on **12** under 6.3.b section and you will get following window -

 SCHEDULE- 12

← Back
+ Add Expenditure

Travel expenses of Star Campaigner(s) authorized/ incurred by State/ Distt./ Local Units

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.)	Action
No records found.							
						Total	0.00

- Click on “+Add Expenditure” button and fill information –

Schedule – 12
✕

*** Name of the State :**

Select state
▼

*** Name of the venue :**

Enter name of the venue

*** Date of meeting:**

dd/mm/yyyy

*** Name of star campaigner :**

Enter name of star campaigner

*** Mode of travel(Taxi,Helicopter,Aircraft etc.) :**

Helicopter
 Aircraft
 Taxi
 Other

*** Total amount(including outstanding amount) :**


0.00

Save

- Choose Name of the State.
- Enter Name of the venue.
- Enter Date of meeting.
- Enter Name of star campaigner.
- Choose the appropriate Mode of travel as Taxi/Helicopter/ Aircraft etc.
- Enter Name of the payee in case of Helicopter and enter the Amount. Same if you choose any mode of travel.
- Total amount (including outstanding amount) will updated automatically as per the details entered.
- Click on “Save” button to save the details.

2.5.2.2.2 Schedule-13

- Click on **13** under 6.3.b section and you will find following window -

 **SCHEDULE- 13**

← Back
+ Add Expenditure

Travel expenses of Star Campaigner(s) authorized/ incurred by Party Central Headquarters

S.No.	State and Venue	Date of the meeting	Name of the star leader	Mode of Travel (Taxi, Helicopter, Aircraft etc.)	Name of the payee in case of Helicopter or Aircraft	Total Amount (including outstanding amt.)	Action
No records round.							
						Total	0.00

- Click on “+Add Expenditure” button and fill the information

Schedule – 13
✕

*** Name of the State :**

Select state
▼

*** Name of the venue :**

Enter name of the venue

*** Date of meeting:**

dd/mm/yyyy

*** Name of leader :**

Enter name of leader

*** Mode of travel(Taxi,Helicopter,Aircraft etc.) :**

Helicopter
 Aircraft
 Taxi
 Other

*** Total amount(including outstanding amount) :**


0.00

Save


- Choose Name of the State.
- Enter Name of the venue.
- Enter Date of meeting.
- Enter Name of leader.
- Choose the appropriate Mode of travel as Taxi/Helicopter/ Aircraft etc.
- Enter Name of the payee in case of Helicopter and enter the Amount. Same if you choose any mode of travel.
- Total amount (including outstanding amount) will updated automatically as per the details entered.
- Click on “Save” button to save the details.

2.5.2.2.3 Schedule-14

- Click on **14** under 6.3.b section and you will get following window –

 SCHEDULE- 14
← Back

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 etc.) *	Date/s (of print/telecast/sms) *	Total Amount (including outstanding amt.) *	Remove
1.	<input type="text" value="Select State"/>	<input type="text" value="Payee name"/>	<input type="text" value="Enter name of media"/>	<input type="text" value="dd/mm/yyyy"/>	0.00	
Total					0.00	

Save
+ Add More


- Choose name of the State.
- Enter Name of the payee.
- Enter Name of media (print/electronic/sms, cable tv etc.)
- Enter Date(s) (of print/telecast/ sms)
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on “+Add More” button.
- Click on “Save” button to save the details.

2.5.2.2.4 Schedule-15

- Click on **15** under 6.3.b section and you will get following window -

 SCHEDULE- 15
← Back

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.	Name of the State *	No. and Name of the Assembly/Parl. Constituency *	Details of the items *	Total Amount (including outstanding amt.) *	Remove
1.	<input type="text" value="Select State"/>	<input type="text" value="Select AC number nad no"/>	<input type="text" value="Enter item details"/>	0.00	
Total				0.00	

Save
+ Add More

- Choose name of the State.
- Choose No. and Name of the Assembly/Parl. Constituency.
- Enter Details of the items
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on “+Add More” button.
- Click on “Save” button to save the details.

2.5.2.2.5 Schedule-16

- Click on **16** under 6.3.b section.

 SCHEDULE- 16

← Back
+ Add Expenditure

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.)	Action
No records round.					
				Total	0.00

- Click on “+Add Expenditure” button and fill the information

Schedule – 16
✕

*** Name of the State :**

Select State
▼

*** Name of the venue :**

Enter name of the venue

*** Date of the meeting/procession/Rally :**

dd/mm/yyyy

*** Details of items :**

Details of items

*** Total amount(including outstanding amount) :**


0.00

Save

- Choose name of the State.
- Enter Name of the venue
- Enter Date of the meeting/procession/Rally
- Enter Details of items
- Enter Total amount(including outstanding amount)
- Click on “Save” button to save the details.

2.5.2.2.6 Schedule-17

- Click on **17** under 6.3.b section and you will get following window -

 SCHEDULE- 17
← Back

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.) *	Remove
1.	<div style="border: 1px solid #ccc; padding: 2px; width: 100%;"> Select State ▼ </div>	<div style="border: 1px solid #ccc; padding: 2px; width: 100%;"> Enter purpose </div>	<div style="border: 1px solid #ccc; padding: 2px; width: 100%;"> dd/mm/yyyy </div>	<div style="border: 1px solid #ccc; padding: 2px; width: 100%;"> 0.00 </div>	<div style="background-color: #dc3545; color: white; padding: 2px; width: 20px; height: 20px; margin: 0 auto; border-radius: 50%; display: flex; align-items: center; justify-content: center;"> ✕ </div>
				Total	0.00

Save
+ Add More

- Choose the state.

- Enter Purpose/Details of the items
- Enter Date of expenditure
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on “+Add More” button.
- Click on “Save” button to save the details.

2.5.2.2.7 Schedule-18

- Click on **18** under 6.3.b section and you will get following window -

SCHEDULE - 18

← Back
+ Add Expenditure

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(s) and name of Party to be mentioned in case of other party	Date(s) of payment	Cash Amount	Cheq / DD no. etc. and Date	Total amount paid	Action
No records round.							
						Total	0.00

- Click on “+Add Expenditure” button and fill the information

Schedule 18
✕

Name of the State :

No. and Name of th Assembly/Parl. Constituency:

Candidate(s) :

[Add New](#)

Candidate name:

Add Candidate


Date(s) of payment :

Total Amount paid :


Save

- [Schedule-19](#)

- Click on **19** under 6.3.b section and you will get following window -

 **SCHEDULE- 19**
← Back

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(s) *	Name of media (print/electronic/sms/cable tv etc.) *	Date/s (of print/telecast/sms) *	Total Amount (including outstanding amt.) *	Remove
1.	<input type="text" value="Select State"/>	<input type="text" value="Enter candidate r"/>	<input type="text" value="Enter name of media"/>	<input type="text" value="dd/mm/yyyy"/>	0.00	
Total					0.00	

Save
+ Add More


- Choose name of the State.
- Enter Name of the candidate(s).
- Enter Name of media (print / electronic / sms, cable tv etc.)
- Enter Date(s) (of print/telecast / sms)
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

2.5.2.2.8 [Schedule-20](#)

- Click on **20** under 6.3.b section and you will get following window –

 **SCHEDULE- 20**
← Back

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 the Candidate(s) *	Details of the items *	Total Amount (including outstanding amt.) *	Remove
1.	<input type="text" value="Select State"/>	<input type="text" value="Select Name c"/>	<input type="text" value="Enter candid"/>	<input type="text" value="Enter details of items"/>	0.00	
Total					0.00	


Save
+ Add More

- Choose name of the State.
- Choose No. and Name of the Assembly/Parl. Constituency.
- Enter Name of the Candidate(s)
- Enter Details of the items
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.

- If you want to add more details, click on “+Add More” button.
- Click on “Save” button to save the details.

2.5.2.2.9 [Schedule-21](#)

- Click on **21** under 6.3.b section.

 **SCHEDULE- 21**

← Back
+ Add Expenditure

Total Expense authorized / incurred for the candidate(s) by State/ Dist./ 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 Campaigner(s) or other leader(s))

S.No.	State and Venue	Name(s) of the Star campaigner(s) and other leader(s)	Name of the Candidate(s)	Date	Items of expenditure	Total Amount (including outstanding amt.)	Action
No records found.							
						Total	0.00

- Click on “+Add Expenditure” button and fill the details

Schedule – 21 ✕

*** Name of the State :**

Select state ▼

*** Name of the venue :**

Enter name of the venue

*** Name(s) of the Star campaigner(s) and other leader(s):**

Enter name of star campaigner or leader

*** Name of the Candidate(s) :**

Enter name of candidate

*** Date :**

dd/mm/yyyy

*** Items of expenditure:**

Enter items of expenditure

*** Total amount(including outstanding amount) :**

0.00

Save

- Choose name of the State.
- Enter Name of the venue.
- Enter Name(s) of the Star campaigner(s) and other leader(s)
- Enter Name of the Candidate(s)
- Enter Date
- Enter Items of expenditure
- Enter Total Amount (including outstanding amount.)
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on “+Add More” button.
- Click on “Save” button to save the details.

2.5.2.2.10 [Schedule-22](#)

- Click on **22** under 6.3.b section and you will get following window -

SCHEDULE- 22

← Back

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 candidate(s) *	Details of the items *	Total Amount (including outstanding amt.) *	Remove
1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0.00"/>	<input type="button" value="Remove"/>
Total					<input type="text" value="0.00"/>	

- Choose the State.
- Choose No. and Name of the Assembly/Parl. Constituency
- Enter Name of the Candidate(s)
- Enter Details of the items
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

2.5.2.2.11 Schedule-23B

- Click on under 6.3.b section and you will get following window –

SCHEDULE- 23B

← Back

Total expenses incurred/authorized on publishing criminal antecedents , if any, of candidates sponsored by the political party located in State/ Distt./Local Units

Sr.No.	Publishing Medium	Name of website/social media/newspaper/Television	Date(s) & time of Publishing	Expenses incurred (in Rs.)	Mode of Payment	Action
1.	Television	sdghj	2023-06-1511:23	34,567.00	DD, 34567	<input type="button" value="Edit"/> <input type="button" value="Remove"/>
Total				<input type="text" value="34567.00"/>		

- Click on "+Add Expenditure" button

Schedule – 23B

* Publishing Medium :

Select medium

- Select medium
- Website
- Social Media
- Newspaper
- Television

Schedule – 23B

* Publishing Medium :

* Name of the social media :
 * Date & time of publishing :
 * Expenses incurred(in Rs.) :

* Mode of payment :

2.5.2.2.12 Schedule-24B

- Click on **24B** under 6.3.b section and you will get following window -

SCHEDULE- 24B

Total expenses incurred/authorized on virtual campaign through Social Media platforms/Apps/Other means on General Party Propaganda authorized incurred by State/District/Local Units

S.No.	State *	Nature of Virtual Campaign (Indicate Social Media Platforms/Apps/Other means) *	Name of content creator *	Name of media to disseminate message *	Total Amount (including outstanding amt.) *	Remove
1.	<input type="text" value="Select State"/>	<input type="text" value="Nature of virtual campaign"/>	<input type="text" value="Name of"/>	<input type="text" value="Name of me"/>	<input type="text" value="0.00"/>	<input type="button" value="🗑"/>
Total					<input type="text" value="0.00"/>	

- Choose name of the State.
- Enter Nature of Virtual Campaign (Indicate Social Media Platforms/Apps/Other means)
- Enter Name of content creator
- Enter Name of media to disseminate message
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

In 6.5 Section, You will find following window –

Sr.No.	Name of State Unit of Party to which payment made/ Name of Other Political Party (if any) *	Date(s) of Payment *	Cash, Cheq / DD no. etc. *	Amount *	Action
No Records.					
Total				0.00	+ Add Expenditure

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 the State :

Name of Other Political Party (if any) :

* Date of payment :

* Payment mode :

* Total amount :

[Save](#)

- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on “+Add More” button.
- Click on “Save” button to save the details.

In 6.6 Section, You will find following window -

6.6 a. Closing Balance of State Unit of the Party (including the districts and local units) on the completion of election	
Description	Amount
(i) Cash in hand	<input type="text" value="0.00"/>
(ii) Bank balance (Please mention name of the bank and branch)	Add <input type="text" value="0.00"/>
Total	<input type="text" value="0.00"/>

[<< Part A](#)
[Part C >>](#)

- In 6.6 section, Enter the Cash in hand & Bank balance.
- Then Total will be updated automatically as per the data entered.
- Click on “Part-C” button to move to the next part.

2.5.2.3 Part-C

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 Part A and Part B.

Part-A	Part-B	Part-C	Part-D
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	<input type="text" value="ABC"/>	
B	Date(s) of Poll	<input type="text"/>	
C	Election to: (mention the State names and Assembly / Lok Sabha Constituency)	<input type="text"/>	
D	Opening Balance (for Party Central Head Quarters 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]	<input type="text" value="0.00"/>	
	II. Cash in bank [5.1.a.(ii)+6.1.a.(ii) of all election related states]	<input type="text" value="0.00"/>	

- Enter the details required in the Section A, B, C & D.

E	Gross receipts from date of announcement of election to the date of completion of election (both at Party Central Headquarters and State/Dist./Local level units)
Description	Amount
I. Cash [5.2.a.(i) + 6.2.a.(i) of all states]	<input type="text" value="0.00"/>
II. Cheque or Draft [5.2.a.(ii) + 6.2.a.(ii) of all states]	<input type="text" value="0.00"/>
III. In kind (or complementary receipts) [5.2.a.(iii) + 6.2.a.(iii) of all election related states]	<input type="text" value="0.00"/>
IV. Total receipt(s)	<input type="text" value="0.00"/>

- Enter the details required in the Section E.

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 Party Central Headquarters 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]	<input type="text" value="0.00"/>
II. Cheque or Draft [5.3.a.(ii) +6.3.a.(ii) of all election related states]	<input type="text" value="0.00"/>
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]	<input type="text" value="0.00"/>
IV. Total Expenditure on general party propaganda	<input type="text" value="0.00"/>

- Enter the details required in the Section F.

G	Gross Expenditure by Political Party incurred/ authorized for the Candidate(s) other than general party propaganda (both at Party Central Headquarters 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)]	<input type="text" value="0.00"/>
II. In kind-	
a. Media payments [5.4.a.(ii)+6.4.a.(ii) of all election related states]	<input type="text" value="0.00"/>
b. Publicity materials [5.4.a.(iii)+6.4.(iii) of all election related states]	<input type="text" value="0.00"/>
c. Public meetings, processions etc. [5.4.a.(iv) +6.4.a.(iv) of all election related states]	<input type="text" value="0.00"/>
d. Any other expenses [5.4.a.(v) + 6.4.a.(v) of all election related states]	<input type="text" value="0.00"/>
e. Publicity or Criminal Antecedents [5.4.a.(vi) + 6.4.a.(vi) of all election related states]	<input type="text" value="0.00"/>
III. Expense on virtual campaign through Social Media platforms / Apps / Other means [5.4.a.(vii) + 6.4.a.(vii) of all election related states]	<input type="text" value="0.00"/>
IV. Total Expenditure on candidate(s)	<input type="text" value="0.00"/>

- Enter the details required in the Section G.

H	Gross Total Expenditure for general party propaganda and for candidate(s) [Total of F (iv) + G (iv) above of this table]	0.00
I	Closing Balance (both at Party Central Headquarters and State/Dist./Local level units)	
	Description	Amount
	a. Cash in hand [5.6.a.(i) + 6.6.a.(i) of election related states]	0.00
	b. Bank balance [5.6.a.(ii) + 6.6.a.(ii) of election related states]	0.00
	c. Total Closing Balance	0.00

<< Part B
Part D >>

- Enter the details required in the Section H & I.
- Click on “Part-D” button to move to the next part.

2.5.2.4 Part-D: Affidavit

ELECTION EXPENDITURE

Part-A Part-B Part-C 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 Lok Sabha/ _____ 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: 21/03/2023

Signature and Seal of Treasurer

Counter signed by

Signature of the Party President/
General Secretary

Certified by the Auditor

Signature and Seal of the Auditor

<< Part C
Save

- Fill the required signatory names.
- Click on “Save” button to save the details.

CDAC's e-Sign Service

View Document Information


Aadhaar Number
 Virtual ID
 UID Token
 [Get Virtual ID](#)

Aadhaar TOTP
 Aadhaar OTP
 [How to generate TOTP?](#)

Get OTP

Cancel

- Select "Aadhar Number" and enter the Aadhar Number.
- Select "Aadhar OTP" and click on "Get OTP" button.
- Enter the OTP received.
- Click on the checkbox to agree with the consent and then click on "Submit" button to proceed



ELECTION COMMISSION OF INDIA
Integrated Election Expenditure Monitoring System

Management

Dashboard
 Contribution Report
 Annual Audited Account
 Election Expenditure

ELECTION EXPENDITURE

Part Expenditure Statement
Expenditure Statement

Name of political party	Election to the Lok Sabha/Legislative Assembly	States	Date of announcement of election	Date of completion of election	Part Expenditure Statement	Expenditure Statement	Download Report
XYZ	Nov - Dec 2019 (AC)	Jharkhand	01/11/2019	26/12/2019	Submitted	Submitted	↓
XYZ	Mar - Apr 2022 (AC)	Punjab,Uttar Pradesh,Uttarakhand	12/03/2022	30/04/2022	Submitted	Submitted	↓
XYZ	Jan - Mar 2023 (AC)	Meghalaya,Nagaland,Tripura	18/01/2023	04/03/2023	Submitted	Submitted	↓
XYZ	Jan - Mar 2020 (AC)	Delhi	06/01/2020	15/03/2023	Edit	Edit	NA

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"END"