



## జన శంఖారావం పార్టీ

Date :- 28.10.2024  
Hyderabad

To,  
The Chief Electoral officer,  
(O/o. CEO)  
Telangana State,  
9<sup>th</sup> Floor, B.R.K.R. Bhavan,  
Hyderabad - 500063,  
Telangana State.

Sir/Madam,

**Sub: Submission of Election Expenditure statement ( Expenditure  
Incurred during General Elections to Parliamentary  
Constituencies of Telangana- 2024)Reg - .**

We Jana Shankhaaraavam Party, Participated in House of People (Lok Sabha)  
Telangana State 2024 Election in only One Parliament Constituency – PC No. 06  
i.e., Medak Parliamentary Constituency.

All the Election expenditure of the Election is submitted to concerned RO by the  
respective candidate.

The Central Office of our Party did not incur any other expenditure. Hence the  
expenditure is NIL.

Thanking You,



Your Sincerely,

Pardipur Narsimha  
President  
Jana Shankhaaraavam Party

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

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

1. Name of political party: JANA SHANKHARAAM PARTY.
  2. Election to the Lok Sabha/Legislative Assembly of State HOUSE OF PEOPLE  
TELANGANA STATE 2024.
- (mention the name of the state in case of Assembly and strike out which is not relevant)
3. Date of announcement of election: 18.04.2024
  4. Date of completion of election: 06.06.2024

PART - A

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

5.1	a. Opening balance of party funds at Party Central Headquarters (on date of announcement of election)	Amount
	Description	Amount
	(i) Cash in hand	
	(ii) Bank balance (Please mention name of the bank and branch)	60,607-00
	Total	60,607-00
5.2	a. Gross receipts of Party Central Headquarters from all sources from the announcement of election to the date of completion of election	Amount
	Description	Amount
	(i) Cash	
	(ii) Cheque or draft etc.	
	(iii) In kind (Received complimentary goods or services from any person/entity) (Please mention details and notional value of such item- goods or services such as helicopter services etc. received as complimentary from any person /entity)	
	Total	
5.3	a. Gross Expenditure incurred/ authorized by Party Central Headquarters for general Party propaganda from the announcement of election to the date of completion of election ( If more than one state are involved, then the state wise total expenses incurred by the Party Central Head Quarters is to be given in Schedule-1)	
	Description of Gross expenditure by Party Central Headquarters	Amount
	(i) Cash	

	(ii) Cheque/ draft etc.	
	(iii) Expenditure authorized, but remaining outstanding on date of completion of election	
	Total	
	b. Break up of the above general Party propaganda expenses incurred/ authorized by Party central headquarters	
	(i) Travel expenses of Star Campaigners as mentioned in explanation 1 of Section 77 of R.P. Act,1951 (Details to be enclosed in format given in Schedule- 2)	
	(ii) Travel expenses of leaders other than Star campaigners (Details to be enclosed in format given in Schedule- 2A)	
	(iii) Expense on Media advertisement (print and electronic, bulk sms, cable, website, TV channel etc) on General Party propaganda (Details to be enclosed in format given in Schedule- 3)	
	(iv) Expense on Publicity Materials including posters, banners, badges, stickers, arches, gates, cutouts, hoardings, flags etc for general party propaganda (Details to be enclosed in format given in Schedule- 4)	
	(v) Expense on Public meetings /processions/rally etc. for general party propaganda (Details to be enclosed in format given in Schedule- 5)	
	(vi) Any other expense towards General Party propaganda (Details to be enclosed in format given in Schedule- 6)	
	Total expense on general party propaganda	
5.4	a. Gross Expenditure incurred/ authorized by Party Central Head Quarters for the Candidate(s)	
	(i) Total lump sum payment(s) to Candidate(s) of the party or other candidate(s) authorized/ incurred by Party Central Head Quarters, either in cash or by Instruments like- cheque/ DD/PO/RTGS/Fund Transfer etc. (Details to be enclosed in format given in Schedule- 7)	
	(ii) Total Expense on Media Advertisement(print and electronic, bulk sms, cable, website, TV channel etc.) for specific candidate(s) with photo or name or attributable as election expenses of candidate(s) (Details to be enclosed in format given in Schedule- 8)	
	(iii) Total expense on Publicity Materials (like posters, banners, election material etc) with photo and/or name of the candidate(s) (Details to be enclosed in format given in Schedule- 9)	

Not Applicable

	(iv) Total Expense (Other than general party propaganda) on Public meetings /processions etc (barricades /audio etc /hired vehicles for the audience /supporters) at the rally of Star Campaigners or other leaders with candidate(s) (Details to be enclosed in format given in Schedule- 10)			
	(v) Any other expense for candidate(s) (Details to be enclosed in format given in Schedule- 11)			
	Total expense on candidate (s)			
5.5	Total lump sum amount given by Party Central Headquarters to State Unit(s) of the Party (including the districts and local units) or other party for election expenses (Please mention state wise amount). If political party makes payment (s) on more than one occasion then date wise details are to be mentioned.			
	Name of State Unit Of Party to which payment made/ Name of Other Political Party (if any)	Date(s) of Payment	Cash , Cheq / DD etc no.	Amount
	1			
	2.			
	3. etc			
	Total			
5.6	a. Closing Balance of party funds at Party Central Headquarters on the completion of election			Amount
	Description			Amount
	(i) Cash in hand			
	(ii) Bank balance (Please mention name of the bank and branch)			
	Bank of India, Habsguda Branch, Hyderabad.			20,445-00
	Total			20,445-00

Not Applicable

PART-B

*Not Applicable*

6. Details of Election Expenditure incurred/authorized by State Unit of the party or by state party headquarter including all district level and local units for the State of
- I. If political party incurs/ authorizes election expenses in more than one state, the details for each state is to be given in separate sheet as per this pro- forma,
  - II. The state political party having headquarters within the state shall submit report in this pro-forma.

	a. Opening balance of State Unit (including district level units and local units) ( on the date of announcement of election)	Amount
	Description	Amount
6.1	(i) Cash in hand	
	(ii) Bank Balance (Please mention name of the bank and branch)	
	Total	
	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
6.2	(i) Cash	
	(ii) Cheque or Draft etc.	
	(iii) In kind (Received complimentary goods or services from any person/entity) (Please mention notional value of such item- goods or services such as helicopter services etc. received as complimentary from any person /entity)	
	Total	
6.3	a. Gross Expenditure incurred / authorized by State Unit (including district level units and local units) for General Party propaganda (from the date of announcement of election to the date of completion of election)	
	Description of Gross expenditure by State Unit	Amount
	(i) Cash	
	(ii) Cheque/ draft etc.	
	(iii) Expenditure authorized, but remaining outstanding on date of completion of election	
	Total	

*NA*

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

a. Gross Expenditure incurred or authorized by State Unit for Candidate(s) including District level Units and local units attributable to candidate(s) (other than for general party propaganda)	
6.4	(i) Total lump sum payment(s) to Candidate(s) of the party or other candidate(s) authorized/ incurred by State Unit, either in cash or by Instruments like- cheque/DD/PO/RTGS/Fund Transfer etc. (Details to be enclosed in format given in Schedule- 18)
	(ii) Total Expense on Media Advertisement (print and electronic, bulk sms, cable, website, TV Channel etc.) for the candidate(s) with photo or name of candidate (s) by state Unit (Details to be enclosed in format given in Schedule- 19)
	(iii) Total expense on Publicity Materials (like posters, banners, cut-outs, election materials etc) with photo and/or name of the candidate(s) by state Unit (Details to be enclosed in format given in Schedule- 20)
	(iv) Total Expense by state Unit (Other than general party propaganda) on barricades /audio etc /hired vehicles for the audience /supporter at the rally of Star Campaigners with candidate(s) (Details to be enclosed in format given in Schedule- 21)
	(v) Any other expense for the candidate(s) by state Unit (Details to be enclosed in format given in Schedule- 22)
	Total expense on candidate (s)

NA

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.				
6.5	Name of State Unit Of Party to which payment made/ Name of Other Political Party (if any)	Date (s) of Payment	Cash , Cheq / DD etc no.	Amount
	1			
	2.			
	3. etc			
Total				

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

Not Applicable

PART-C

*Not Applicable*

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

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

F	Gross Expenditure incurred/ authorized for general Party propaganda from the date of announcement of election to the date of completion of election (both at central Head Quarter and state/Dist./Local level units)	
	Description	Amount
	I. Cash or Cheque/DD etc. [5.3.a.(i) +6.3.a.(i) of all election related states]	
	II. Cheque or Draft [5.3.a.(ii) +6.3.a.(ii) of all election related states]	
	III. Expenditure authorized, but remaining outstanding on date of completion of election [5.3.a.(iii) +6.3.a.(iii) of all election related states]	
	IV. Total Expenditure on general party propaganda	



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

PART-D

Verification

I, Shri/Smt. J. Prady Abirash do hereby verify and declare that the account of election expenditure as furnished in the statement of election expenditure (Part A, B, C) includes all items of election expenditure incurred/authorized by the political party { Party Central Headquarters / State Unit (including District level & Local Units)\* in connection with the general elections/ Bye elections to the Loksabha/ ...2024... 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.

Jana Shankhaaraavam Party

*J. Avinash*

Date 31/10/2024

Signature and Seal of Treasurer Or Authorized Person

Joint Secretary

Counter signed by

*[Signature]*

JANA SHANKHAARAARAM PARTY

Signature of the Party President/

General Secretary

President

Certified by the Auditor

Signature and Seal of the Auditor



\*Strike out whichever not applicable

PART-D

Verification

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

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

Date \_\_\_\_\_ Signature and Seal of Treasurer Or Authorized Person

Counter signed by

Signature of the Party President/  
General Secretary

Certified by the Auditor

Signature and Seal of the Auditor

\*Strike out whichever not applicable

Expenses by Party Central Headquarters

*Not applicable*

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

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

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

NA

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

Schedule- 4

Expense(s) on Publicity Materials including posters, banners, badges, stickers, arches, gates, cutouts, hoardings, flags etc for general party propaganda authorized/ incurred by Party Central Head Quarters

S. No.	State	No. and Name of the Assembly/ Parl. Constituency	Details of the items	Total Amount (including outstanding amt.)
1				
2				
3				
Total				

Schedule- 5

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

S. No.	State and Venue	Date of the meeting/ procession/Rally	Details of items	Total Amount (including outstanding amt.)
1				
2				
3				
Total				

Schedule- 6

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

S. No.	State	Purpose	Date	Details of items	Total Amount (including outstanding amt.)
1					
2					
3					
Total					

PN

Schedule- 7

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

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

Schedule- 8

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

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

Schedule -9

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

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

Schedule- 10

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

S. No	State and venue	Name(s) of the Star campaigner(s)	Name of the Candidate(s) attending the Meeting	Date and venue of the meeting	Items of expenditure	Total Amount (including outstanding amt.)
1						
2						
Total						

N/A

Schedule- 11

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

S. No.	State	No. and Name of the Assembly/Parl Constituency	Name of the Candidate	Details of the items	Total Amount (including outstanding amt.)
1					
2					
3					
Total					

State Wise Details of Election Expenses

Name of the State .....

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

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

Schedule-14						
Expense(s) on Media Advertisement (print and electronic, bulk sms, cable, website and TV Channel etc. ) on General Party propaganda authorized/ incurred by State/ Distt./ Local Units						
S. No.	State	Name of the payee	Name of media (print/ electronic/sms, cable tv, website, TV Channeletc	Date/s (of print/ telecast/sms etc.)	Total Amount (including outstanding amt.)	
1						
2						
Total						

NA



Schedule- 15				
Expense(s) on Publicity Materials including posters, banners, badges, stickers, arches, gates, cutouts, hoardings, flags etc for general party propaganda authorized/ incurred by State/ Distt./ Local Units				
S. No.	State	No. and Name of the Assembly/ Parl. Constituency	Details of the items	Total Amount (including outstanding amt.)
1				
2				
3				
Total				

Schedule- 16				
Expense(s) on Public meetings /procession/Rally ( like dias / audio/ barricade/ vehicles etc.) authorized/ incurred by State/ Distt./ Local Units				
S. No.	State and Venue	Date of the meeting/ procession/Rally	Details of items	Total Amount (including outstanding amt.)
1				
2				
Total				

Schedule- 17				
Any other expense(s) for General Party propaganda authorized/ incurred by State/ Distt./ Local Units				
S. No.	State	Purpose/Details of the items	Date of expenditure	Total Amount (including outstanding amt.)
1				
2				
Total				

N/A

Schedule- 18						
Total lump sum payment (s) to Candidate(s) of the party or other candidate(s) if, any authorized/ incurred by State/ Distt./ Local Units, either in cash or by Instruments like- cheque/ DD/PO/RTGS/ Fund Transfer etc. If State/ Distt./ Local Units makes payment (s) to candidate(s) on more than one occasion then date wise details are to be mentioned.						
S. No.	Name of the State / No. and Name of the Assembly/ Parl. Constituency	Name of Candidate and name of Party	Date(s) of payment	Cash Amount	Cheq / DD no. etc. and Date	Total amount paid
1						
2						
3						
4						
Total						

Schedule- 19					
Total Expense on Media Advertisement (print and electronic, bulk sms, cable, website, TV Channel etc.) authorized/ incurred by State/ Distt./ Local Units for specific candidate(s) with photo or name of candidate(s) or attributable to any candidate(s)					
S. No.	State	Name of the candidate	Name of media (print/electronic/ sms/ cable tv, etc	Date/s (of print/ telecast/sms etc.	Total Amount (including outstanding amt.)
1					
2					
3					
Total					

AN

Schedule -20					
Total expense on Publicity Materials (like posters, banners, election materials etc) with photo and/ or nam of the candidates or attributable to candidate(s) authorized/ incurred by State/ Distt./ Local Units					
S. No.	State	No. and Name of the Assembly/Parl. Constituency	Name of Candidate	Details of the items	Total Amount (including outstanding amt.)
1					
2					
Total					

Not to be left blank

Schedule- 21						
Total Expense incurred/authorized for the candidate(s) by State/ Distt./ Local Units (Other than general party propaganda) on Public meetings /processions etc., (barricades /audio etc., /hired vehicles for the audience /supporters at the rally of Star Campaigners or other leaders						
S. No	State and venue	Date	Name(s) of the Star campaigner(s)	Name of Candidate(s)	Details of items	Total Amount (including outstanding amt.)
1						
2						
Total						

Schedule- 22					
Any other expense(s) for the candidate (s) authorized/ incurred by State/ Distt./ Local Units					
S. No.	State	No. and Name of the Assembly/Parl. Constituency	Name of the Candidate(s)	Details of the items	Total Amount (including outstanding amt.)
1					
2					
Total					

22

Annexure- 86

By Camp Bag/E-mail

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No.76/PPEMS/Transparency/2013

Dated 29th August, 2014

To

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

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

Sir/Madam,

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

2. It is desirable for the political parties to observe transparency and accountability in respect of funds raised and expenditure incurred, both during elections and in other times. Further, in the interest of conduct of free and fair elections it is necessary and expedient to provide guidelines for bringing transparency and accountability with regard to fund of political parties.
3. In order to formulate the guidelines, the Commission sought comment/suggestions/inputs from all recognized political parties. While most of these parties supported the issue of transparency guidelines, some other had a different view. Having regard to the suggestions received from the political parties and in the interest of purity of election process, the Commission hereby issues the following guidelines under Article 324 of the Constitution, to bring transparency and accountability in funding of political parties: -
  - (i) Provision (a) to Section 13A of Income Tax Act 1961, inter-alia, provides that political party shall keep and maintain such books of accounts and other documents as would enable proper deduction of its income there from. Accordingly, it is required that (a) the treasurer of the political party or such person as authorized by the party, besides ensuring maintenance of the accounts at all State and lower levels, shall maintain consolidated accounts at the central party Head Quarters as required under the aforesaid provision, (b) the accounts so maintained by him/her shall conform to

the guidance note on Accounting and Auditing of political parties, issued by the Institute of Chartered Accountants of India (ICAI), and (c) the Annual Accounts shall be audited and certified by the qualified practicing Chartered Accountants.

- (ii) The Commission has amended the requirements for registration of a new political party w.e.f. 8<sup>th</sup> October 2010, which inter-alia, require a party to submit a copy of its audited annual accounts. Accordingly, in order to bring uniformity, all political parties shall submit to the Commission or to such authority as mentioned in para (vi) below, a copy of the audited Annual Accounts with Auditor's report for each financial year, before 31<sup>st</sup> October of each year.
- (iii) The provisions of Section 80GGB and 80GGC of I.T. Act 1961, inter-alia, state that no deduction shall be allowed on the contributions made in cash by any person or company to a political party. Accordingly, the political party shall maintain name and address of all such individuals, companies or entities making donation to it, excepting petty sums, donated by the public only during its public rallies. Further, any amount/donation received in cash, shall be duly accounted in relevant account books and deposited in the Party's bank account within a week of its receipt. However, the Party can retain a reasonable amount required for day to day functioning of the Party and for defraying the cash expenses.
- (iv) Section 40A(3) of Income Tax Act, 1961, provides that all payments exceeding Rs.20,000/- by any business entity to a person in a day are required to be made by account payee cheque/draft, except the exempted category as provided in Rule 6 DD of Income Tax Rules, 1962. Similarly, if a party is incurring any expenditure, it shall ensure that no payment in excess of Rs.20,000/- is made in a day to any person or company or entity in cash, except where (a) the payment is made in a village or town, which is not served by a bank; or (b) the payment is made to any employee or party functionary towards salary, pension or for reimbursement of his expenses; or (c) cash payment is required under any statute.
- (v) Section 77(3) of the R.P. Act, 1951 provides for a ceiling of election expenditure for a candidate. Therefore, if the party desires to provide any financial assistance to its candidates for their election expenses, such assistance shall not exceed the prescribed ceiling. Any payment in this regard by the party shall be made only through crossed account payee cheque or draft or through bank account transfer and not in cash.
- (vi) While the recognized political parties shall file all reports, namely, the contribution reports in Form 24A, the audited Annual Accounts as certified by the Chartered Accountants, referred to in para 3 (i) above, and the Election Expenditure Statements, with the Election Commission of India, the unrecognized parties shall file the same with the Chief Electoral Officer (CEO) of the respective states (i.e. the state where the party Head Quarters is situated) in the prescribed time and manner.

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

Yours faithfully,

Sd/-

(MALAY MALLICK)

UNDER SECRETARY

Copy to:

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