

Office of the Chief Electoral Officer, Andhra Pradesh & Telangana State
South 'H' Block, Secretariat, Hyderabad.

Letter No.3580/Elec.B/A2/2015-1, Dated:30.09.2015.

To
All the Unrecognized Regd. Political Parties
in the States of Andhra Pradesh and Telangana.

Sir,

Sub: Guidelines on transparency and accountability in party funds and election expenditure - Submission of reports by unrecognized political parties - for the Financial Year 2014-15 - Regarding.

Ref: 1. From ECI, Letter No.76/PPEMS/Transparency/2014, dated: 14.10.2014.
2. This Office letter, No.12480/Elections-B/A2/2014-1, 2, 10 & 13, dated 24.10.2014, 26.11.2014, 12.12.2014 & 01.07.2015.

I invite your attention to the reference 2nd cited, wherein while enclosing a copy of the Commissions' directions (reference 1st cited) you were requested to submit the following reports of your party to the Chief Electoral Officer as per the dates mentioned against each report for every year.

S. No.	Report	Due date
1.	The contribution reports in Form 24A	30 th September every year or such date, as extended by CBDT for filing Income Tax Returns.
2.	The Audited Annual Accounts, with Auditor report	31 st October every year.
3.	The Election Expenditure statements attributed to candidates in Annexure-A.	Within 30 days of declaration of result of election.
4.	The Election Expenditure statements (Final).	Within 75 days of completion of Assembly election and 90 days of completion of Lok Sabha election.

2. I, therefore, request you to submit the said reports for the Financial Year 2014-15 also as per the due dates so as to forward the same to the Election Commission of India as well as to place in the Election Commission of India / Chief Electoral Officer website, as directed by the Election Commission of India. The format of 24-A and Election Expenditure statements are enclosed herewith.

Yours faithfully,
Sd/- xx xx xx
Addl. Chief Electoral Officer

Copy to:

The Dy. Project Manager, M/s CMC Ltd., O/o CEO
... With a request to place the same in the website of CEO, Andhra Pradesh
and Telangana.

SC/SF

//Forwarded :: By Order//


SECTION OFFICER
Sd/-

¹[FORM 24A
(See rule 85B)]

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

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

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

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

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

Verification

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

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

(Signature and name of the Treasurer/Authorised person)

Date: _____
Place: _____

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

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

Dated: 8th September, 2015

To

The Chief Electoral Officer of
All States/UTs

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

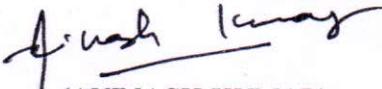
Madam/Sir,

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

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

3. Kindly acknowledge the receipt.

Yours faithfully,


(AVINASH KUMAR)
UNDER SECRETARY

Copy to Political Party Election Expenditure Monitoring Section and SDR Section

(Hindi version follows)

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

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

Dated: 8th September, 2015

To

The President/General Secretary

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

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

Madam/Sir,

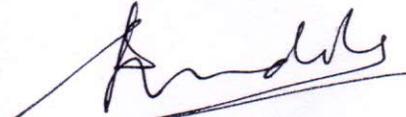
I am directed to refer to the Commission's letter no. 76/EE/2012-PPEMS, dated 21st January, 2013, and letter no. 76/PPEMS/Transparency/2013, dated 29th August, 2014 (copies enclosed), and to state that the Political parties have to file their "Statement of Election Expenditure" within 75 days/90 days 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).
4. Kindly acknowledge the receipt of this letter.

Yours faithfully,


(S. K. RUDOLA)
SECRETARY

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

(Hindi version follows)

Annexure A

Name of the Party: _____

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

Name of the Election: _____

Date of Announcement of Election: _____

Date of Completion of Election: _____

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

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

Date: _____

Signature (Treasurer of the Political Party)

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

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/EE/2012-PPEMS

Dated: 21st January, 2013

To

The President/ General Secretary,
(All Political Parties)

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

Sir/ Madam,

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

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

Yours faithfully,

Sd/-

S.K. Rudola,

Secretary

Encl: As Above

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

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

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

1. Name of political party: _____

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

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

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

Part A

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

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

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

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

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

PART-B

6. Details of Election Expenditure incurred/authorized by State Unit of the party or by state party headquarter including all district level and local units for the State of _____

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

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

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

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

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

PART-C

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

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

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

PART-D

Verification

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

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

Date

Signature and Seal of Treasurer Or Authorized Person

Counter signed by

Signature of the Party President/
General Secretary

Certified by the Auditor

Signature and Seal of the Auditor

*Strike out whichever not applicable

Expenses by Party Central Headquarters

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

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

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

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

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

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

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

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

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

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

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

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

State Wise Details of Election Expenses

Name of the State

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

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

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

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

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

Schedule- 18

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

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

Schedule- 19

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

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

Schedule -20

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

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

Schedule- 21

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

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

Schedule- 22

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

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

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No.76/PPEMS/Transparency/2013

Dated 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. 8th 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 31st 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 1st 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.