



Compendium of Instructions  
On  
Election Expenditure Monitoring

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**Election Commission of India**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

“No voter to be left behind”

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**A.**

**ELECTION EXPENDITURE  
MONITORING  
INTRODUCTION  
AND  
RELATED LEGAL PROVISIONS**

## **INTRODUCTION**

Superintendence, direction and control of Parliamentary elections as well as Assembly elections of the States/UTs is vested in the Election Commission of India (ECI) by virtue of Article 324 of the Constitution of India, hence it is obligatory and incumbent on the ECI to ensure that each and every election is conducted in a free, fair, transparent and peaceful manner. It has been the endeavour of the ECI that the level playing field for all stake holders, including candidates and political parties is not disturbed and the electoral process is not allowed to be vitiated by any means including misuse of money power.

The Election Commission vowed to respond to the emerging challenges in overall election management, faced with increasing threat from those who were hell bent on distorting the mandate of the electors and as such adopted a structured mechanism to facilitate and monitor election expenditure starting with the elections to the Legislative Assembly of Bihar held in 2010. While curbing the menace of money and muscle power, ECI ensures that general public does not face any inconvenience. In fact, all out efforts are made to ensure that the common man on the ground is sensitized to become a stakeholder in aiding and assisting the ECI mechanism in combating the menace of bribery of voters and other corrupt practices, polluting the electoral system.

## **OBJECTIVE OF ELECTION EXPENDITURE MONITORING**

Election expenditure can broadly be divided into two categories. The first category of election expenditure is the legal expenditure, which is allowed under the law for electioneering, subject to it being within the permissible limit. This would include expenditure connected with campaigning, which is spent on public meetings, public rallies posters, banners, vehicles, advertisements in print or electronic media etc. The second category of the election expenditure is on items which are not permitted under the law, e.g., distribution of money, liquor, or any other item disbursed and given to the electors with the intent to influence them. This expenditure comes under the definition of “bribery” which is an offence both under IPC and under R.P. Act, 1951 (The Act). The expenditure on such items is illegal. Yet another form of expenditure which is coming to the fore in recent times is on Surrogate Advertisements, Paid News and Social Media etc. The purpose of election expenditure monitoring is, therefore, twofold. For the first category of expenditure, it must be ensured that all election expenditure on permitted items is truthfully reported and

considered while scrutinizing the expenditure account submitted by the candidates. As far as the second category of expenditure including surrogate advertisements, paid news etc., is concerned, it is obvious that it will never be reported by the political parties/ candidates. Expenditure on campaigning through Social Media tends to be underreported, if at all, especially by candidates. The systems should be robust enough to catch such expenditure as well, and not only include it in the account of election expenditure, but also take action against the wrongdoers under the relevant provisions of the law, including lodging of complaints before the police/ competent magistrate, if required.

Section 77(1) of the Representation of the People Act, 1951 makes it mandatory for every candidate to the House of the People or a State Legislative Assembly, to keep a separate and correct account of all expenditure incurred or authorized by him or by his election agent, between the date on which he was nominated and the date of declaration of the result of election, both dates inclusive. The total of the said expenditure shall not exceed such amount as may be prescribed under Section 77(3) of R.P. Act, 1951. Under Section 77(2), the account shall contain such particulars as may be prescribed. Rule 90 of the Conduct of Elections Rules, 1961 (The Rules) prescribes varying limits of election expenditure for Parliamentary and Assembly Constituencies in each of the States and Union Territories. The particulars, which have to be shown in the election account of the candidates are prescribed in Rule 86 of the Rules. The ceilings on expenditure as prescribed are enclosed at **Annexure-A1**. Failure to maintain the account is an electoral offence under Section 171-I of the Indian Penal Code. **(Basic Legal Provisions are given in Annexure - A1)**

The incurring or authorizing of expenditure in excess of the limit prescribed under Section 77(3) of R.P. Act, 1951 is a corrupt practice with reference to Section 123(6) of the R.P. Act, 1951. The beneficial objective sought to be achieved by making the incurring or authorizing of election expenditure in excess of the prescribed limit as a corrupt practice was elucidated by the Supreme Court in *Kanwar Lal Gupta vs Amar Nath Chawla* (AIR 1975 SC 308), as follows:

*“... The object of the provision limiting the expenditure is twofold. In the first place, it should be open to any individual or any political party, howsoever small, to be able to contest an election on a footing of equality with any other individual or political party, howsoever rich and well financed it may be, and no individual or political party should be able to secure an advantage over others by virtue of its superior financial strength....*

*The other objective of limiting the expenditure is to eliminate, as far as possible, the influence of big money in the electoral process. If there was no limit on expenditure, political parties would go all out for collecting contributions..... The pernicious influence of big money would then play a decisive role in controlling the democratic process in the country....”*

According to Section 78 of R.P. Act, 1951, every contesting candidate is required to lodge a true copy of the account of his election expenses with the District Election Officer (DEO) within 30 days of the declaration of the result of the election. Failure to lodge the account of election expenses within the time and in the manner required by law without good reason or justification may result in disqualification of the candidate concerned by the Election Commission of India under Section 10A of R.P. Act, 1951.

***The Supreme Court has held in L.R. Shivaramagowde Vs. T.M. Chandrashekar - AIR 1999 SC 252 that the Commission can go into the correctness of the account of election expenses filed by the candidate and disqualify a candidate under Section 10A of the Representation of the People Act, 1951 in case the account is found to be incorrect or untrue.*** Thus, not only is a candidate required to keep his election expenses within the ceiling prescribed by the law, he/she has to also maintain a day to day and true account of his/her election expenditure in the prescribed manner, present the account for inspection by the Observer, RO or authorized person and submit it to the DEO concerned within 30 days of the declaration of the result. Exceeding the prescribed ceiling of expenditure can be a ground for an election petition against a winning candidate. A brief summary of the legal provisions regarding election expenditure has been given in this chapter of the Compendium. With each chapter, instructions issued by the Commission from time to time updating specific aspects have been enclosed to give an overall and unambiguous understanding of the measures taken for strict monitoring of election expenditure. This Compendium brings together at one place the relevant provisions of law and instructions to be followed scrupulously by election officers, observers, candidates and political parties for effective monitoring and scrutiny of election expenditure.

## Legal Provisions

### 1. Indian Penal Code 1860

#### 171B. Bribery: - (1) Whoever-

(i) gives a gratification to any person with the object of inducing him or any other person to exercise any electoral right or of rewarding any person for having exercised any such right; or

(ii) accepts either for himself or for any other person any gratification as a reward for exercising any such right or for inducing or attempting to induce any other person to exercise any such right, commits the offence of bribery:

Provided that a declaration of public policy or a promise of public action shall not be an offence under this Section.

(2) A person who offers, or agrees to give, or offers or attempts to procure, a gratification shall be deemed to give a gratification.

(3) A person who obtains or agrees to accept or attempts to obtain a gratification shall be deemed to accept a gratification, and a person who accepts a gratification as a motive for doing what he does not intend to do, or as a reward for doing what he has not done, shall be deemed to have accepted the gratification as a reward.

**171E. Punishment for bribery-** Whoever commits the offence of bribery shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

Provided that bribery by treating shall be punished with fine only.

Explanation – “Treating” means that form of bribery where the gratification consists in food, drink, entertainment, or provision.

**171F. Punishment for undue influence or personation at an election;** - Whoever commits the offence of undue influence or personation at an election shall be punished with imprisonment of either description for a term which may extend to one year, or with fine, or with both.

**171H. Illegal payments, in connection with an election** - Whoever without the general or special authority in writing of a candidate incurs or authorises expenses on account of the holding of any public meeting, or upon any advertisement, circular or publication, or in any other way whatsoever for the purpose of promoting or procuring the election of such candidate, shall be punished with fine which may extend to five hundred rupees:

Provided that if any person having incurred any such expenses not exceeding the amount of ten rupees without authority obtains within ten days from the date on which such expenses were incurred the approval in writing of the candidate, he shall be deemed to have incurred such expenses with the authority of the candidate.



**171I. Failure to keep election accounts.** - Whoever being recruited by any law for the time being in force or any rule having the force of law to keep accounts of expenses incurred at or in connection with an election fails to keep such accounts shall be punished with fine which may extend to five hundred rupees.

**2. The Representation of the People Act, 1951**

**77. Account of election expenses and maximum thereof** - (1) Every candidate at an election shall, either by himself or by his election agent, keep a separate and **correct account** of all expenditure in connection with the election, incurred or authorized by him or by his election agent between [the date on which he has been nominated] and the date of declaration of the result thereof, both dates inclusive.

[Explanation 1.- For the removal of doubts, it is hereby declared that----

- (a) the expenditure incurred by leaders of a political party on account of travel by air or by any other means of transport propagating programme of the political party shall not be deemed to be the expenditure in connection with the election incurred or authorized by a candidate of that political party or his election agent for the purposes of this sub-section.
- (b) any expenditure incurred in respect of any arrangements made, facilities provided or any other act or thing done by any person in the service of the Government and belonging to any of the classes mentioned in clause (7) of section 123 in the discharge or purported discharge of his official duty as mentioned in the proviso to that clause shall not be deemed to be expenditure in connection with the election incurred or authorized by a candidate or by his election agent for the purposes of this sub-section.

Explanation 2.- For the purposes of clause (a) of Explanation 1, the expression “leaders of a political party”, in respect of any election, means, -

- (i) where such political party is a recognized political party, such persons not exceeding forty in number, and
- (ii) where such political party is other than a recognized political party, such persons not exceeding twenty in number,

whose names have been communicated to the Election Commission and the Chief Electoral Officers of the States by the political party to be leaders for the purposes of such election, within a period of seven days from the date of notification for such election published in the Gazette of India or Official Gazette of the State, as the case may be, under this Act;

Provided that a political party may, in the case where any of the persons referred to in clause (i) or, as the case may be, in clause (ii) dies or ceases to be a member of such political party, by further communication to the Election Commission and the Chief Electoral Officers of the States, substitute new name, during the period ending immediately before forty-eight hours ending with the hour fixed for the conclusion of the last poll for

such election, for the name of such person died or ceased to be a member, for the purposes of designating the new leader in his place.]

- (2) The account shall contain such particulars, as may be prescribed.
- (3) The total of the said expenditure shall not exceed such amount as may be prescribed.

*(As per explanation 1(a) read with Explanation 2 under sub-section (1) of Section 77 of the Representation of the People Act, 1951, the expenditure incurred by leaders of political party on account of travel for propagating programme of the party shall not be deemed to be expenditure in connection with the election, incurred or authorized by the candidate or his agent)*

**78. Lodging of account with the District Election Officer.-** [(1)] Every contesting candidate at an election shall, within thirty days from the date of election of the returned candidate or, if there are more than one returned candidate at the election and the dates of their election are different, the later of those two dates, lodge with the [ district election officer] an account of his election expenses which shall be a true copy of the account kept by him or by his election agent under section 77.]

**10A. Disqualification for failure to lodge account of election expenses.-** if the Election Commission is satisfied that a person-

- (a) has failed to lodge an account of election expenses within the time and in the manner required by or under this Act; and
- (b) has no good reason or justification for the failure, the Election Commission shall, by order published in the Official Gazette, declare him to be disqualified and any such person shall be disqualified for a period of three years from the date of the order.

**123. Corrupt practices.**—The following shall be deemed to be corrupt practices for the purposes of this Act:—

3[(1) "Bribery", that is to say—

(A) any gift, offer or promise by a candidate or his agent or by any other person with the consent of a candidate or his election agent of any gratification, to any person whomsoever, with the object, directly or indirectly of inducing—

- (a) a person to stand or not to stand as, or 4[to withdraw or not to withdraw] from being a candidate at an election, or
- (b) an elector to vote or refrain from voting at an election, or as a reward to—

(i) a person for having so stood or not stood, or for 5[having withdrawn or not having withdrawn] his candidature; or

(ii) an elector for having voted or refrained from voting;

(B) the receipt of, or agreement to receive, any gratification, whether as a motive or a reward—

(a) by a person for standing or not standing as, or for 6[withdrawing or not withdrawing] from being, a candidate; or

(b) by any person whomsoever for himself or any other person for voting or refraining from voting, or inducing or attempting to induce any elector to vote or refrain from voting, or any candidate 4[to withdraw or not to withdraw] his candidature.

*Explanation.* —For the purposes of this clause the term "gratification" is not restricted to pecuniary gratifications or gratifications estimable in money and it includes all forms of entertainment and all forms of employment for reward but it does not include the payment of any expenses *bona fide* incurred at, or for the purpose of, any election and duly entered in the account of election expenses referred to in section 78.]

- (2) Undue influence, that is to say, any direct or indirect interference or attempt to interfere on the part of the candidate or his agent, or of any other person 7[with the consent of the candidate or his election agent], with the free exercise of any electoral right:

Provided that –

- (a) without prejudice to the generality of the provisions of this clause any such person as is referred to therein who—
- (i) threatens any candidate or any elector, or any person in whom a candidate or an elector is interested, with injury of any kind including social ostracism and ex-communication or expulsion from any caste or community; or
  - (ii) induces or attempts to induce a candidate or an elector to believe that he, or any person in whom he is interested, will become or will be rendered an object of divine displeasure or spiritual censure, shall be deemed to interfere with the free exercise of the electoral right of such candidate or elector within the meaning of this clause;
- (b) a declaration of public policy, or a promise of public action, or the mere exercise of a legal right without intent to interfere with an electoral right, shall not be deemed to be interference within the meaning of this clause.

- 1[(3) The appeal by a candidate or his agent or by any other person with the consent of a candidate or his election agent to vote or refrain from voting for any person on the ground of his religion, race, caste, community or language or the use of, or appeal to religious symbols or the use of, or appeal to, national symbols, such as the national flag or the national emblem, for the furtherance of the prospects of the election of that candidate or for prejudicially affecting the election of any candidate:

2[Provided that no symbol allotted under this Act to a candidate shall be deemed to be a religious symbol or a national symbol for the purposes of this clause.]

- (3A) The promotion of, or attempt to promote, feelings of enmity or hatred between different classes of the citizens of India on grounds of religion, race, caste, community, or language, by a candidate or his agent or any other person with the consent of a candidate or his election agent for the furtherance of the prospects of the election of that candidate or for prejudicially affecting the election of any candidate.]

(4) The publication by a candidate or his agent or by any other person 4[with the consent of a candidate or his election agent], of any statement of fact which is false, and which he either believes to be false or does not believe to be true, in relation to the personal character or conduct of any candidate, or in relation to the candidature, or withdrawal, 5\* \* \* of any candidate, being a statement reasonably calculated to prejudice the prospects of that candidate's election.

(5) The hiring or procuring, whether on payment or otherwise, of any vehicle or vessel by a candidate or his agent or by any other person 4[with the consent of a candidate or his election agent], 6[or the use of such vehicle or vessel for the free conveyance] of any elector (other than the candidate himself, the members of his family or his agent) to or from any polling station provided under section 25 or a place fixed under sub-section (1) of section 29 for the poll:

Provided that the hiring of a vehicle or vessel by an elector or by several electors at their joint costs for the purpose of conveying him or them to and from any such polling station or place fixed for the poll shall not be deemed to be a corrupt practice under this clause if the vehicle or vessel so hired is a vehicle or vessel not propelled by mechanical power:

Provided further that the use of any public transport vehicle or vessel or any tramcar or railway carriage by any elector at his own cost for the purpose of going to or coming from any such polling station or place fixed for the poll shall not be deemed to be a corrupt practice under this clause.

*Explanation.* —In this clause, the expression "vehicle" means any vehicle used or capable of being used for the purpose of road transport, whether propelled by mechanical power or otherwise and whether used for drawing other vehicles or otherwise.

(6) The incurring or authorizing of expenditure in contravention of section 77.

(7) The obtaining or procuring or abetting or attempting to obtain or procure by a candidate or his agent or, by any other person 1[with the consent of a candidate or his election agent], any assistance (other than the giving of vote) for the furtherance of the prospects of that candidate's election, from any person in the service of the Government and belonging to any of the following classes, namely:—

- (a) gazetted officers;
- (b) stipendiary judges and magistrates;
- (c) members of the armed forces of the Union;
- (d) members of the police forces;
- (e) excise officers;

<sup>2</sup>[(f) revenue officers other than village revenue officers known as lambardars, malguzars, patels, deshmukhs or by any other name, whose duty is to collect land revenue and who are remunerated by a share of, or commission on, the amount of

land revenue collected by them but who do not discharge any police functions; and]

(g) such other class of persons in the service of the Government as may be prescribed:

<sup>3</sup>[Provided that where any person, in the service of the Government and belonging to any of the classes aforesaid, in the discharge or purported discharge of his official duty, makes any arrangements or provides any facilities or does any other act or thing, for, to, or in relation to, any candidate or his agent or any other person acting with the consent of /the candidate or his election agent (whether by reason of the office held by the candidate or for any other reason), such arrangements, facilities or act or thing shall not be deemed to be assistance for the furtherance of the prospects of that candidate's election.]

<sup>4</sup>[(8) booth capturing by a candidate or his agent or other person.]

*Explanation.—(1)* In this section, the expression "agent" includes an election agent, a polling agent and any person who is held to have acted as an agent in connection with the election with the consent of the candidate.

(2) For the purposes of clause (7), a person shall be deemed to assist in the furtherance of the prospects of a candidate's election if he acts as an election agent 1\* \* \* of that candidate.]

2[(3) For the purposes of clause (7), notwithstanding anything contained in any other law, the publication in the Official Gazette of the appointment, resignation, termination of service, dismissal or removal from service of a person in the service of the Central Government (including a person serving in connection with the administration of a Union territory) or of a State Government shall be conclusive proof—

(i) of such appointment, resignation, termination of service, dismissal or removal from service, as the case may be, and

(ii) where the date of taking effect of such appointment, resignation, termination of service, dismissal or removal from service, as the case may be, is stated in such publication, also of the fact that such person was appointed with effect from the said date, or in the case of resignation, termination of service, dismissal or removal from service, such person ceased to be in such service with effect from the said date.]

3[(4) For the purposes of clause (8), "booth capturing" shall have the same meaning as in section 135A.]

**125A. Penalty for filing false affidavit, etc.**-A candidate who himself or through his proposer, with intent to be elected in an election,-

(i) fails to furnish information relating to sub-section (1) of section 33A; or

(ii) give false information which he knows or has reason to believe to be false; or

(iii) *conceals any information,*  
*in his nomination paper delivered under sub-section (1) of section 33 or in his affidavit which is required to be delivered under sub-section (2) of section 33A, as the case may be, shall, notwithstanding anything contained in any other law for the time being in force, be punishable with imprisonment for a term which may extend to six months, or with fine, or with both.*

**127A. Restrictions on the printing of pamphlets, posters etc.**-(1) No person shall print or publish, or cause to be printed or published, any election pamphlet or poster which does not bear on its face the names and addresses of the printer and the publisher thereof.

(2) No person shall print or cause to be printed any election pamphlet or poster-

(a) unless a declaration as to the identity of the publisher thereof, signed by him and attested by two persons to whom he is personally known, is delivered by him to the printer in duplicate; and

(b) unless, within a reasonable time after the printing of the document, one copy of the declaration is sent by the printer, together with one copy of the document,

(i) where it is printed in the capital of the State, to the Chief Electoral Officer; and

(ii) in any other case, to the district magistrate of the district in which it is printed.

(3) For the purposes of this section, -

(a) any process for multiplying copies of a document, other than copying it by hand, shall be deemed to be printing and the expression “printer” shall be construed accordingly; and

(b) “election pamphlet or poster” means any printed pamphlet, handbill or other document distributed for the purpose of promoting or prejudicing the election of a candidate or group of candidates or any placard or poster having reference to an election, but does not include any hand-bill, placard or poster merely announcing the date, time, place and other particulars of an election meeting or routine instructions to election agents or workers.

(4) Any person who contravenes any of the provisions of sub-section (1) or sub-section (2) shall be punishable with imprisonment for a term, which may extend to six months, or with fine, which may extend to two thousand rupees, or with both.

**29 B. Political parties entitled to accept contribution**-Subject to the provisions of the Companies Act, 1956 (1 of 1956), every political party may accept any amount of contribution voluntarily offered to it by any person or company other than a Government company:

Provided that no political party shall be eligible to accept any contribution from any foreign source defined under clause (e) of section 2 of the Foreign Contribution (Regulation) Act, 1976 (49 of 1976).

Explanation-For the purposes of this section and section 29C-

(a) “company” means a company as defined in section 3;

(b) “Government company” means a company within the meaning of section 617; and

(c) “contribution” has the meaning assigned to it under section 293A, of the Companies Act, 1956 (1 of 1956) and includes any donation or subscription offered by any person to a political party; and

(d) “person” has the meaning assigned to it under clause (31) of section 2 of the Income-tax Act, 1961 (43 of 1961), but does not include Government company, local authority and every artificial juridical person wholly or partially funded by the Government.

**29 C. Declaration of donation received by the political parties-**(1) The treasurer of a political party or any other person authorized by the political party in this behalf shall, in each financial year, prepare a report in respect of the following, namely:

(a) the contribution in excess of twenty thousand rupees received by such political party from any person in that financial year;

(b) the contribution in excess of twenty thousand rupees received by such political party from companies other than Government companies in that financial year.

[Provided that nothing contained in this sub-section shall apply to the contributions received by way of an electoral bond.

Explanation-For the purposes of this sub-section, “electoral bond” means a bond referred to in the Explanation to sub-section (3) of section 31 of the Reserve Bank of India Act, 1934 (2 of 1934).]

(2) The report under sub-section (1) shall be in such form as may be prescribed.

(3) The report for a financial year under sub-section (1) shall be submitted by the treasurer of a political party or any other person authorized by the political party in this behalf before the due date for furnishing a return of its income of that financial year under section 139 of the Income-tax Act, 1961 (43 of 1961), to the Election Commission.

(4) Where the treasurer of any political party or any other person authorized by the political party in this behalf fails to submit a report under sub-section (3) then, notwithstanding anything contained in the Income-tax Act, 1961 (43 of 1961), such political party shall not be entitled to any tax relief under that Act.

### **3. The Election Symbols (Reservation and Allotment) Order, 1968:**

**16A: Power of Commission to suspend or withdraw recognition of a recognised political party for its failure to observe Model Code of Conduct or follow lawful directions and instructions of the Commission-**Notwithstanding anything in this Order, if the Commission is satisfied on information in its possession that a political party, recognised either as a National Party or as a State Party under the provisions of this order, has failed or has refused

or is refusing or has shown or is showing defiance by its conduct or otherwise (a) to observe the provisions of the Model Code of Conduct for Guidance of Political Parties and “Candidates” as issued by the Commission in January, 1991 or as amended by it from time to time, or (b) follow or carry out the lawful directions and instructions of the Commission given from time to time with a view to furthering the conduct of free, fair and peaceful elections or safeguarding the interests of the general public and the electorate in particular, the Commission may, after taking into account all the available facts and circumstances of the case and after giving the party a reasonable opportunity of showing cause in relation to the action proposed to be taken against it, either suspend, subject to such terms as the Commission may deem appropriate, or withdraw the recognition of such party as the National party or, as the case may be, the State party.

#### **4. The Conduct of Elections Rules, 1961**

**85B. Form of contributions report-** The report for a financial year under sub-section (1) of section 29C shall be submitted in Form 24A by the treasurer of a political party or any other person authorised by the political party in this behalf, before the due date for furnishing a return of its income of that financial year under section 139 of the Income tax Act, 1961 (43 of 1961), to the Election Commission.

**86. Particulars of account of election expenses.-** (1) The account of election expenses to be kept by a candidate or his election agent under section 77 shall contain the following particulars in respect of each item of expenditure from day to day, namely:-

- (a) the date on which the expenditure was incurred or authorized;
  - (b) the nature of expenditure (as for example, traveling, postage or printing and the like);
  - (c) the amount of expenditure-
    - (i) the amount paid;
    - (ii) the amount outstanding;
  - (d) the date of payment;
  - (e) the name and address of the payee;
  - (f) the serial number of vouchers, in case of amount paid;
  - (g) the serial number of bills, if any, in case of amount outstanding;
  - (h) the name and address of the person to who the amount outstanding is payable.
- (2) A voucher shall be obtained for every item of expenditure unless from the nature of the case, such as postage, travel by rail and the like, it is not practicable to obtain a voucher.
- (3) All vouchers shall be lodged along with the account of election expenses, arranged according to the date of payment and serially numbered by the candidate or his election agent and such serial numbers shall be entered in the account under item (f) of sub-rule (1).



- (4) It shall not be necessary to give the particulars mentioned in item (e) of sub- rule (1) in regard to items of expenditure for which vouchers have not been obtained under sub-rule (2).
- 87. Notice by [district election officer] for inspection of accounts. -** The [district election officer] shall, within two days from the date on which the account of election expenses has been lodged by a candidate under section 78, cause a notice to be affixed to his notice board, specifying-
- (a) the date on which the account has been lodged;
  - (b) the name of the candidate; and
  - (c) the time and place at which such account can be inspected.
- 88. Inspection of account and the obtaining of copies thereof. -** Any person shall on payment of a fee of one rupee be entitled to inspect any such account and on payment of such fee as may be fixed by the Election Commission in this behalf be entitled to obtain attested copies of such account or of any part thereof.
- 89. Report by the [District Election Officer] as to the lodging of the account of election expenses and the decision of the Election Commission thereon.**
- (1) As soon as may be after the expiration of the time specified in section 78 for the lodging of accounts of election expenses at any election, the [district election officer] shall report to the Commission-
    - (a) the name of each contesting candidate;
    - (b) whether such candidate has lodged his account of election expenses and if so, the date on which such account has been lodged; and
    - (c) whether in his opinion such account has been lodged within the time and in the manner required by the Act and these rules.
  - (2) Where the District Election Officer is of the opinion that the account of election expenses of any candidate has not been lodged in the manner required by the Act and these rules, he shall with every such report forward to the Election Commission the account of election expenses of that candidate and the vouchers lodged along with it.
  - (3) Immediately after the submission of the report referred to in sub-rule (1) the [district election officer] shall publish a copy thereof affixing the same to his notice board.
  - (4) As soon as may be after the receipt of the report referred to in sub-rule (1) , the Election Commission shall consider the same and decide whether any contesting candidate has failed to lodge the account of election expenses within the time and in the manner required by the Act and these rules.
  - (5) Where the Election Commission decides that a contesting candidate has failed to lodge his account of election expenses within the time and in the manner required by the Act and these rules it shall by notice in writing call upon the candidate to show cause why he should not be disqualified under section 10A for the failure.

- (6) Any contesting candidate who has been called upon to show cause under sub- rule (5) may within 20 days of the receipt of such notice submit in respect of the matter a representation in writing to the Election Commission, and shall at the same time send to the District Election Officer a copy of his representation together with a complete account of his election expenses if he had not already furnished such an account.
  - (7) The District Election Officer shall, within 5 days of the receipt thereof, forward to the Election Commission the copy of the representation and the account (if any) with such comments as he wishes to make thereon.
  - (8) If, after considering the representation submitted by the candidate and the comments made by the District Election Officer and after such inquiry as it thinks fit, the Election Commission is satisfied that the candidate has no good reason or justification for the failure to lodge his account, it shall declare him to be disqualified under section 10A for a period of three years from the date of the order, and cause the order to be published in the Official Gazette.
- 90. Maximum election expenses.** - 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 authorized in connection with an election in a State or Union Territory mentioned on column 1 of the Table below shall not exceed-
- (a) in any one parliamentary constituency of that State or Union Territory, the amount specified in the corresponding column 2 of the said Table; and
  - (b) in any one assembly constituency, if any, of that State or Union Territory, the amount specified in the corresponding column 3 of the said Table-

**TABLE**

Sl. No	Name of State or Union Territory	Maximum limit (in Rs.) of election expenses in any one	
		Parliamentary Constituency	Assembly Constituency
	1	2	3
<b>I. State</b>			
1	Andhra Pradesh	95,00,000	40,00,000
2	Arunachal Pradesh	75,00,000	28,00,000
3	Assam	95,00,000	40,00,000
4	Bihar	95,00,000	40,00,000
5	Chhattisgarh	95,00,000	40,00,000
6	Goa	75,00,000	28,00,000
7	Gujarat	95,00,000	40,00,000
8	Haryana	95,00,000	40,00,000
9	Himachal Pradesh	95,00,000	40,00,000
10	Jharkhand	95,00,000	40,00,000
11	Karnataka	95,00,000	40,00,000
12	Kerala	95,00,000	40,00,000
13	Madhya Pradesh	95,00,000	40,00,000
14	Maharashtra	95,00,000	40,00,000
15	Manipur	95,00,000	28,00,000
16	Meghalaya	95,00,000	28,00,000
17	Mizoram	95,00,000	28,00,000
18	Nagaland	95,00,000	28,00,000
19	Odisha	95,00,000	40,00,000
20	Punjab	95,00,000	40,00,000
21	Rajasthan	95,00,000	40,00,000
22	Sikkim	75,00,000	28,00,000
23	Tamil Nadu	95,00,000	40,00,000
24	Telangana	95,00,000	40,00,000
25	Tripura	95,00,000	28,00,000
26	Uttar Pradesh	95,00,000	40,00,000
27	Uttarakhand	95,00,000	40,00,000
28	West Bengal	95,00,000	40,00,000

<b>II. UNION TERRITORIES</b>			
1	Andaman and Nicobar Island	75,00,000	-
2	Chandigarh	75,00,000	-
3	Dadra and Nagar Haveli and Daman and Diu	75,00,000	-
4	Delhi	95,00,000	40,00,000
5	Lakshadweep	75,00,000	-
6	Puducherry	75,00,000	28,00,000
7	Jammu and Kashmir	95,00,000	40,00,000
8	Ladakh	75,00,000	-

**(M/o Law and Justice, Legislative Department's Notification S. O. 72(E) dated 6<sup>th</sup> January, 2022, amending Rule 90 of the Conduct of Elections Rules, 1961)**

# **B.**

## **STRUCTURE OF ELECTION EXPENDITURE MONITORING AND FUNCTIONS OF ITS VARIOUS ORGANS**

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For monitoring day to day election expenditure incurred by the candidates, the election expenditure monitoring mechanism has been put in place in each constituency. Maintenance of the day to day account of election expenditure by the candidate is mandatory. Though the account of election expenditure is required to be submitted within 30 days from the date of the declaration of the result, monitoring has to be done on a regular basis during the campaign period so as to properly and correctly account every election expenditure incurred by the candidates and political parties during this period. After the campaign is over it is difficult to gather evidences relating to election expenditure, incurred on various rallies/ meetings convened by the candidates and political parties. Since, the DEO is required under the law to scrutinize and submit a report to the Commission after the election, it is primarily the duty of the DEO to ensure that proper evidences are gathered during election campaign, based on which subsequently it would be decided whether any expenditure was left out in the statements of the accounts submitted by the candidates. The following will be the structure of the expenditure monitoring mechanism:

**1. Expenditure Observer (EO):**

Expenditure Observers are appointed by the Commission for specified constituencies to observe the election expenses incurred by the candidates. There shall be at least one Expenditure Observer for each district. However, it shall be ensured that each Expenditure Observer ordinarily does not have more than five Assembly Constituencies under his observation.

**Visits by the Expenditure Observer:**

The Expenditure Observer shall reach the constituency on the day of the notification of elections for the duration of 3 clear days. During this visit he shall meet all the teams engaged in election expenditure monitoring. If the Expenditure Observer is not satisfied with the performance of the AEO he shall ask for a change and the DEO shall provide an additional list of officers; he may change AEOs depending on their suitability. He shall also train all the officials about the procedure of expenditure monitoring and ensure that the teams are properly equipped. He shall coordinate with the DEO, SP, Nodal Officers of Police, Income Tax and State Excise and with other enforcement agencies. He will leave the constituency only after submitting poll preparedness report.

He shall again visit the constituency, for the second time, on the date immediately after the date of withdrawal of candidatures and shall remain in the constituency during the entire campaign period, and shall leave the constituency only after the poll. If he is performing the

function of the General Observer, he will leave the constituency only after scrutiny of Form 17-A, and after ensuring that the Presiding Officer's diary is complete and the strong rooms are sealed. He may also be required to stay till the completion of counting.

The Expenditure Observer shall once again visit the district on 25<sup>th</sup> day after the declaration of results of election and stay in the district for 8 clear days to assist the DEO in scrutinizing the statements of accounts of election expenditure submitted by the candidates after the declaration of results. He should be present in the Account Reconciliation Meeting to be convened by the DEO on the 26<sup>th</sup> day after the declaration of results. The DEO shall facilitate the lodging of accounts by all within 30 days of declaration of result.

**Role of Expenditure Observer:**

Expenditure Observers are the eyes and ears of the Commission for monitoring of election expenditure. The Expenditure Observer shall supervise and guide all the election expenditure monitoring personnel engaged in the constituency. He shall guide the DEO in imparting final training to all the expenditure monitoring personnel.

He shall supervise the functioning of the Assistant Expenditure Observers. He shall give final training to the Assistant Expenditure Observers and ensure that proper training is imparted to the official deployed in this role. There may be more than one AEO for the constituency, depending on the requirement. He shall periodically inspect the functioning of all the teams engaged in expenditure monitoring and wherever there is laxity or irregularities in functioning of any of the teams, he shall bring it to the notice of the DEO. The DEO shall take corrective steps immediately on the recommendation of the Expenditure Observer.

He shall inspect the expenditure register of each candidate at least three times during the campaign period and give his comments on the discrepancies. The dates of inspection should be fixed in such a way that the gap between two inspections should not be less than 3 days and the last inspection should be fixed not earlier than 3 days from the poll day, so that major campaign expenditure is covered under inspection.

For any understatement of expenditure in the candidate's register, the Expenditure Observer shall give his remarks in the candidate's register during inspection and put his signature. The same shall be noted in the Shadow Observation Register and the signature of the election agent/candidate obtained on it. Such discrepancy should be referred to the R.O. on the same day, who shall issue notice to the candidate on the same day as per order of



Commission, dated 29<sup>th</sup> May, 2015 (Annexure-C10). In case of any difficulty, the Expenditure Observer shall inform the Commission and seek its guidance.

The EO shall coordinate with the Investigation Directorate of the Income Tax Dept., Nodal Officer of Police, Nodal Officer of State Excise Dept., and ensure that there is free flow and exchange of information among all the agencies. On receipt of information from any agency, action is to be taken promptly by the law enforcement agencies concerned. In case action is not taken in time by any agency, he shall immediately bring it to the notice of the Commission, with a copy to the CEO.

In the past, some instances have been brought to the notice of the Commission in which the action of the Expenditure Observer gave the impression that he had exceeded his brief by getting actively involved in enforcement action. The Commission, therefore, reiterates that the guidelines contained in the above-said para of the Compendium should strictly be adhered to by all the Expenditure Observers and they should not be involved in any action being taken by the Enforcement Agencies as per their laws. **(Annexure-B19)**

In case of any seizure by the Surveillance Teams, Flying Squads, Investigation Directorate of Income Tax or by Police or State Excise Dept., he shall communicate report to the Commission on the same day with a copy to the CEO.

He shall mention the suppression of campaign expenditure, if any, vis-a-vis the Shadow Observation Register, noticed during inspection of day to day accounts of the candidates. In this regard Order of the Commission issued on 29<sup>th</sup> May, 2015 **(Annexure-C10)**, for formation of District Expenditure Monitoring Committee and decision on the replies of the candidates shall be followed. He shall ensure that a copy of this order is served on all candidates. During his last visit, he shall assist the DEO in submitting the Scrutiny Report correctly. In case he does not agree with the DEO, he shall mention all the reasons citing evidences, in the space provided for his comments in the DEO's Scrutiny Report.

#### **Expenditure Observer Reports:**

The Expenditure Observer has to submit the following reports:

- (i) Arrival and Departure Report within 24 hours **(Annexure-B1)**,
- (ii) First report on the third day of his first visit i.e., after the date of notification **(Annexure-B2)**,
- (iii) Second report within 24 Hrs. after withdrawal of candidature during the 2<sup>nd</sup> visit. **(Annexure-B3)**,
- (iv) Third report after the poll **(Annexure-B4)** and
- (v) Fourth and final report after his 3<sup>rd</sup> visit **(Annexure-B5)**

Expenditure Observers are required to furnish Feedback/Status Report on deployment of various Election Expenditure Monitoring teams, seizure, inspection of accounts of contesting candidates, strategy for the last 72 hours before poll etc. in his/her constituency for Video Conference (VC) with the Commission in the prescribed proforma (**Annexure-B6**). Schedule of VC is intimated to Expenditure Observers during election period.

He shall also inform to the MCMC of all the instances of suspected Paid News brought to his notice independently, by any source, on the same day for necessary action. Besides, he shall report to the Commission, in his third report, all the instances of Paid News as decided by the MCMC, and forward a photocopy or CD/DVD of the Advertisement/Paid News to the Commission, with a copy to the CEO.

## **2. Assistant Expenditure Observer (AEO):**

Assistant Expenditure Observers (AEO) shall be appointed for each constituency on date of notification of election by the DEO and if a change is suggested by the Expenditure Observer, the same shall be carried out. The AEO shall be of the rank of Group B Officer or equivalent in other Central Government Services. If the officers of Income Tax Dept. are engaged by the Investigation Directorate for the seizure of cash and goods, then such names should not be requisitioned for the AEO's duty. If there is absence of such officers in the district, then officers of the State Treasury or Finance Department may be nominated. He should preferably be a local officer, posted within the same district or nearby but whose work place and home town should not be in the same Constituency. The AEO shall be provided with a vehicle, one personal security officer and a local SIM card and office space in the office premises of the RO, as he will be coordinating with all the teams, nodal officers and the Expenditure Observer. If the HQ of the AEO is different from the constituency, he shall be provided with lodging and boarding in the constituency.

Assistant Expenditure Observer shall be deployed in the constituency from the date of the notification upto date of poll/re-poll, if any and shall not leave the constituency without the permission of the Expenditure Observer. However, Assistant Expenditure Observer shall report for duty one day before the day of counting and again on 25<sup>th</sup> Day to 37<sup>th</sup> Day after declaration of result of election, for the purposes of giving training to the candidates or his election agents in submission of account of election expenses and to assist in preparation of the DEOs Scrutiny Report and Expenditure Observer Report. He shall be finally relieved after 37<sup>th</sup> day of declaration of results. (**Annexure-B 18**)

There shall be at least one Assistant Expenditure Observer for each Assembly Constituency/Segment. But in expenditure sensitive constituencies, there may be two or

more Assistant Expenditure Observers - one for outdoor recording of events and other for coordination with the teams.

The Assistant Expenditure Observer shall see reports of the video CDs, read all the complaints and reports with respect to each candidate, and study the Shadow Observation Register and the candidate's Expenditure Register. He shall supervise the maintenance of the Shadow Observation Register and Folder of Evidence. The Assistant Expenditure Observer shall be trained by the DEO before arrival of EO and he shall work under the supervision and guidance of EO. He shall ensure that all the expenditure related reports/ orders in respect of each candidate are obtained from all the teams engaged in Expenditure Monitoring and are properly reflected in the candidate's day to day accounts of Election Expenditure. In case of complaint of corrupt practice, he shall pass on the same to the Flying Squads for immediate action and inform the Expenditure Observer immediately. The Flying Squads shall report to him about action taken on each complaint. If no action is taken by the squad or there is delay in taking action, he should bring it to the notice of Expenditure Observer, who in turn shall report to the Commission with a copy to the DEO and the CEO. If he thinks that the SST is not working properly or is not correctly deployed he may suggest changes to ensure that major arterial roads are covered by SSTs.

He shall submit a daily report to the Expenditure Observer on all his activities as per **Annexure-B14**. Till the EO reaches the Constituency, the AEO shall submit his report to DEO/RO which shall be brought to the notice of the EO afterwards. The Folder of Evidence shall have all records of the evidences collected during the campaign. He shall make it available to the Expenditure Observer at the time of inspection of the candidate's register for election expenses. In case of any evidence of suppression or understatement of expenses is found in the candidate's register, the Assistant Expenditure Observer shall bring it to the notice of the Expenditure Observer and through him to the candidate appropriately during the inspection.

On the days fixed for inspections of register of a candidate, the Assistant Expenditure Observer assigned to keep a watch on the expenditure in that constituency should be present, along with the Shadow Observation Register and Folder of Evidence.

The Assistant Expenditure Observer shall assist the EO and also the DEO in submission of his scrutiny report to the Commission. He shall remain present during the third visit of Expenditure Observer to the district and shall assist him in his task.

The Assistant Expenditure Observer shall co-ordinate with the Media Certification and Monitoring Committee (MCMC) at the district level and report to the Expenditure Observer about its effective functioning. If all the cables/channels/newspapers are not being watched by this committee, it should be brought to the notice of the Expenditure Observer/Commission immediately with a copy to the DEO and the CEO.

If any campaign related public rally/procession/event could not be videographed due to unavailability of a videographer, the Assistant Expenditure Observer shall mention such incident in the Shadow Observation Register. If any advertisement in print or electronic media is not reported by the media committee, the Assistant Expenditure Observer shall obtain a copy and mention it in the Shadow Observation Register.

In case of Assembly elections an Accounting Team will function in each assembly constituency and maintain the Shadow Observation Register (SOR) & Folder of Evidence (FOE) for each candidate. In case of Lok Sabha election, the Assistant Expenditure Observer (AEO) & team for each Assembly segment will maintain SOR & FOE separately for each candidate and their reports to the AEO (Hq. AEO) of the Assembly segment where RO is based. The Hq. AEO and his team shall co-ordinate with all other AEOs of the Assembly segments and will ensure that these accounts are collated at the time of inspection. The AEO will function from the date of notification. (**Annexure-B20**)

### **3. Video Surveillance Teams (VST):**

One or more Video Surveillance Team shall be deployed for each Assembly Constituency/Segment consisting of at least one official and one videographer. If necessary, more teams may be deployed on the recommendation of the Expenditure Observer. The Assistant Expenditure Observer shall personally supervise videography of sensitive events and big public rallies in the constituency. If more than one public rally is organized on the same day, more than one video teams shall be deployed to record the procession and the rally.

The Video Surveillance Team shall be properly trained and oriented to capture all the expenditure related events and evidences. The Video Surveillance Team, at the beginning of the shooting shall record in voice mode the title and the type of event, date, place and the name of the party and candidate organizing the event. It shall videograph the vehicles/event/poster/cut-outs etc. in such a way that the evidence of each vehicle, its make and registration number, items of furniture, size of rostrum, banner and cutout etc. can be clearly seen and the expenses thereon can be calculated. Wherever possible, statements of the drivers and passengers of the vehicles should also be recorded to prove that the vehicles were used for election purpose, if such vehicles are parked outside the venue of rally.

During the shooting of the event, the video team shall also record in voice describing the estimated number and types of vehicles, chairs/ furniture/ lights/ loudspeakers etc., the approximate size of rostrum/banner/poster/cutout etc. used in the event. It will then be easier for the Video Viewing Team to cross check with reference to the visuals and estimate the expenditure of the event. They will also record the speech and other events to monitor whether any Model Code of Conduct (MCC) violation has occurred.

The video surveillance team shall prepare a Cue Sheet at the time of recording in the format given in **Annexure-B15**. This cue sheet should be given to the viewing team along with the recorded CD. The video CD should have a unique identification number, date and name of the staff/officer and should always be kept with the cue sheet. The purpose of maintaining a cue sheet is to see at a glance the evidence available in the CD and also to view the relevant part of the evidence in a short time.

In case of more than one event or public rally or procession on the same day, appropriate number of video teams should be deployed and the DEO will provide all logistics required by the Assistant Expenditure Observer.

Video Surveillance Teams (VSTs) will function from the date of announcement of election and shall continue with their duty upto date of poll/re-poll, if any. (**Annexure-B18 & B20**)

#### **4. Video Viewing Team (VVT):**

There shall be a Video Viewing Team for each Assembly Constituency/Segment with one officer and two clerks. The Video Viewing Team shall make CDs in house out of the video recordings, captured by Video Surveillance Teams. Video recordings should not be given to any outside agency for editing or for any other purpose to avoid manipulation by any outsider. The video CDs captured by video surveillance team shall be viewed by the Video Viewing Team daily to identify expenditure related issues and MCC related issues. They shall submit, on the same day and in any case not later than the next day, their reports related to expenditure to the Accounting Team / Assistant Expenditure Observer. In expenditure related reports, the team will put the registration number of all the vehicles and their make, size of the dais, the number of chairs, size of the text in Banner/Poster, size and number of cut-outs and all other items of expenditure captured in the video. The reports/observations related to the MCC shall be submitted by this team to the General Observer/RO. The Accounting Team and the Assistant Expenditure Observer shall calculate the total expenditure as per the notified rates of the items used, based on the video evidences and make the relevant entries in the Shadow Observation Register for the

candidate concerned. The same shall be compared with the candidate's register when that is produced before the Expenditure Observer for verification. As explained earlier, any suppression or omission shall be pointed out for corrective measures in writing by the R.O. immediately within 24 hours.

Video Viewing Teams (VVTs) will function from the date of announcement of election and shall continue with their duty upto date of poll/re-poll, if any. (**Annexure-B18 & B20**)

#### **5. Accounting Team (AT):**

There shall be at least one Accounting Team for each Assembly Constituency/Segment consisting of one official and one Assistant / Clerk. The personnel of the Accounting Team should be drawn from the accounts sections of various Government departments, or Public Sector Undertakings.

The accounting teams shall work under the guidance of the Assistant Expenditure Observer for maintaining the 'Shadow Observation Register' and 'Folder of Evidence' of each candidate of the Assembly Constituency / Segment. They shall enter the items of expenditure, as reported to them and put the notified rates against each item and calculate the total expenditure on the items for each candidate. The format of 'Shadow Observation Register' is given at **Annexure-B13**.

There are cases when election campaign material is used after filing of nomination, though it might have been paid for before the nomination is filed. The team shall ensure that the expenditure on all the election campaign material which is used after the filing of nomination is included in the Shadow Observation Register, though the payment for it may have been made before filing of nominations. Similarly, the expenditure on rally or procession in connection with filing of nomination should be shown as part of the election expenditure.

Accounting Team will function from the date of announcement upto date of poll/re-poll, if any, for the purpose of accounting the expenditure of the political parties and after nominations are filed, the candidate's accounts will be maintained by the team as per the instructions. However, Accounting Team shall report for duty one day before the day of counting and again on 25<sup>th</sup> Day to 37<sup>th</sup> Day after declaration of result of election, for the purposes of giving training to the candidates or his election agents in submission of account of election expenses and to assist in preparation of the DEOs Scrutiny Report and Expenditure Observer Report. Accounting Team shall be finally relieved after 37<sup>th</sup> day of declaration of results. (**Annexure-B18 & B20**)

In case of Assembly elections an accounting team will function in each assembly constituency and maintain the Shadow Observation Register (SOR) & Folder of Evidence (FOE) for each candidate. In case of Lok Sabha election, the Assistant Expenditure Observer (AEO) & team for each Assembly segment will maintain SOR & FOE separately for each

candidate and their reports to the AEO (Hq. AEO) of the Assembly segment where RO is based. The Hq. AEO and his team shall co-ordinate with all other AEOs of the Assembly segments and will ensure that these accounts are collated at the time of inspection. The AEO will function from the date of notification. (**Annexure-B20**)

**6. Complaint Monitoring Control Room and Call Centre:**

A 24X7 Call Centre shall be established in the Control Room at the district level to operate from the date of announcement of election. The call centre shall be given a toll free telephone number with 3 or 4 hunting lines which will be widely publicized for the public to inform the election monitoring machinery regarding corrupt practices related to the election. A senior officer shall be put in-charge of the control room and call centre who shall be responsible for receiving and recording the complaints and passing them on to the officer concerned or the flying squad for action without any delay. The call centre will be provided with sufficient staff to man the telephone lines round the clock.

All voice complaints made by any member of the public/whistle blower should be entered in the complaint register with timings noted against each complaint and should be entered into a register to be maintained in the format given in **Annexure-B17**. The expenditure related complaints are to be passed on immediately to the officer concerned of the Flying Squad with intimation to the Expenditure Observer, and in case of MCC related complaints, a copy is to be passed on to the General Observer. The Expenditure Observer and General Observer shall inspect this register from time to time to ensure that the control room functions smoothly and the complaints are passed on instantly for further necessary action.

**7. Media Certification and Monitoring Committee (MCMC) and Paid News:**

There shall be a Media Certification and Monitoring Committee (MCMC) in each district. For detailed instructions and guidelines "*Compendium of Instruction on Media Related Matters, January, 2020*" may be referred to.

If the MCMC finds any advertisement or advertorial published in print media, it shall bring it to the notice of Expenditure Observer and a copy of the same will be placed in the Folder of Evidence. The expenditure on this advertisement will be mentioned in the Shadow Observation Register and intimated to the candidate during inspection of his register. As per section 127 A of the R.P. Act, 1951, no person shall print or publish or cause to be printed or published any election pamphlet or poster, handbill or other document without mentioning the name and address of the printer and the publisher, and without obtaining declaration from the publisher which is attested by two persons. It is the responsibility of such press to

deliver a copy of the declaration along with copy of the document to the DEO/CEO, within a reasonable time after printing the document.

**Paid News:**

The “Paid News” has been defined by the Press Council of India as ‘any news or analysis appearing in any media (print and electronic) for a price in cash or kind as consideration’. The Commission has decided to go by this definition. The MCMC shall see all the newspapers, print media, electronic media, cable network, mobile network and other modes of mass communication, like bulk SMSs etc., and keep record of the advertisements, advertorials, messages, discussions and interviews relating to the candidates and parties. This committee will submit a Daily Report with respect to each candidate in a prescribed format to the accounting team with copy to RO and Expenditure Observer with respect to expenditure incurred by the candidate on election advertising including the assessed cases of Paid News, along with supportive paper cuttings/clippings, recordings of relevant TV and radio advertisements, which will also be included in the Shadow Observation Register. The RO will issue notice to the candidate with regard to the incidents of Paid News in consultation with the Expenditure Observer for not showing the expenditure on such publication. The Expenditure Observer shall send a report of Paid News along with copy thereof to the Election Commission within 24 hours.

The CEO shall obtain standard rate cards from the TV channels/Radio Channels/ News Papers, broadcasting/circulated in the State/UT, six months before due date of expiry of Lok Sabha/State/UT assembly. Such rate cards will be given to the Accounting Team for calculation of rates of advertisements. The Accounting Team will calculate the expenditure involved at the DAVP/DIPR rate, whichever is lower, and will mention it in the Shadow Observation Register. The Expenditure Observer will bring such discrepancies to the notice of the candidate/his election agent at the time of inspection and mention the discrepancies in the expenditure on account of Paid News in the remarks column of the Register of Election Expenses of the candidate.

The copies of all such notices along with the paid news should be displayed on the notice board of RO and the District Election Website/ CEO Website. The copies of the same can be given to any member of public on payment of Rs.1/- per page.

**8. Flying Squads (FS) and Static Surveillance Teams (SSTs):**

There shall be three or more dedicated Flying Squads in each Assembly Constituency/Segment for tracking of illegal cash transactions or any distribution of liquor



or any other items suspected of being used for bribing the voters. The Flying Squads shall consist of one Senior Executive Magistrate as the head of the team, one senior police officer, one videographer and 3 to 4 armed police personnel. They are to be provided with a dedicated vehicle, mobile phone, a video camera and necessary Panchnama documents required for seizure of cash or goods.

There shall be three or more static surveillance teams in each Assembly Constituency with one Magistrate and three or four police personnel in each team. This team shall put up check posts and keep a watch on the movement of large quantities of cash, illegal liquor, any suspicious item or arms being carried in their area. The entire process of checking shall be videographed. The locations of static surveillance teams shall be changed periodically to maintain an element of surprise.

Flying Squads will be operational from the date of announcement of the elections and Static Surveillance Teams will function from the date of notification as per the Standard Operating Procedure (SOP) dated 29<sup>th</sup> May, 2015 (**Annexure-G7, Annexure-B20**) upto date of poll/re-poll, if any (**Annexure-B18**).

However, Flying Squads and Static Surveillance Teams shall be kept deployed in poll gone States/UTs and States/UTs where polls are scheduled in phases, as under:-

Case-I: In case of States/UTs where polling is over, FSs and SSTs shall be kept active at strategic locations and in districts sharing borders with neighboring States/UTs.

Case-II: In case of States where polling is scheduled in phases, Flying Squads shall be kept active as under:-

- (i) One Flying Squad may be continued in each assembly segment of Parliamentary Constituency, where polling is over, till the end of election process in the entire state; and
- (ii) Flying Squads/SSTs may be kept operational in full strength, as per SOP dated 29<sup>th</sup> May, 2015 in the entire district where polls are going to held in multiple phases, till the end of poll in the entire district. (**Annexure-B21**)

#### **9. Expenditure Monitoring Cell:**

The DEO shall appoint one senior officer, not below the rank of SDM/ADM, conversant with accounting as the Nodal Officer of the Expenditure Monitoring Cell. All teams mentioned above and the Nodal Officer shall constitute the Expenditure Monitoring Cell.

## **10. Expenditure Sensitive Constituency (ESC) and Expenditure Sensitive Pockets (ESPs)**

On the basis of history, profile of the constituency and past developments, the CEO shall identify the constituencies which are prone to high expenditure and corrupt practices. Such a constituency shall be termed as an “Expenditure Sensitive Constituency”. For such a constituency, there shall be two Assistant Expenditure Observers, such additional number of Flying Squads, Static Surveillance Teams and Video Surveillance Teams as required, over and above, those deployed in the remaining constituencies. The CEO should facilitate effective functioning of the teams engaged in expenditure monitoring work. The list of such constituencies should be sent to the Commission well in advance

The Expenditure Sensitive Pockets are to be identified in consultation with the Expenditure Observer (during first visit), on the basis of the literacy or economic development or the number of complaints in the last election. Such pockets are to be kept under close vigil by the SSTs during last three days before elections.

- (i) The DEO and SP in consultation with the Expenditure Observer shall identify the Expenditure Sensitive Pockets in the constituency. These areas should be under 24x7 surveillance by the SSTs during the last three days of poll. There shall be a mix of CPF in the SST during this period.
- (ii) Where information is received that a candidate is indulging in high election expenditure, such candidate should be put under video surveillance all the time.

## **11. Nodal Officers**

- (a) **Nodal Officer in the CEO Office:** The CEO shall appoint one senior officer in his office, not below the rank of Jt. CEO, for coordination on expenditure monitoring with Commission, training of election expenditure monitoring related personnel and political party functionaries, coordination with all the DEOs, other Nodal Officers in the state, Expenditure Observers, all enforcement agencies involved in election expenditure monitoring and with the Commission. He will compile information regarding all types of seizure made during the election period and e-mail the same in **Annexure-B7** to the Commission on a daily basis **by 3 PM** and also compile and send the same in **Annexure-C3** to the Commission by 1 PM on the day of poll.
- (b) **Nodal Officer of Police:** One officer of the level of Inspector General at the Police Head Quarters of the state, as selected by the Commission, shall be notified as

the Nodal Officer for coordination with all flying squads, SSTs, law enforcement agencies and with the Commission. His office telephone/fax number and mobile number shall be intimated to the Expenditure Observers, Investigation Directorate, Excise Department and other law enforcement agencies during election. He shall train all the master trainers of the districts, who in turn shall train all personnel engaged in Flying Squad or SST. He shall be responsible for coordination with other law enforcement agencies, engaged in the election expenditure monitoring.

He shall compile the seizure reports by the **FSs** and **SSTs** sent by the SPs of districts and send the composite Daily Activity Report as per **Annexure- B8, B9 & B10** by fax to the Expenditure Monitoring Cell of Commission every day, with a copy to the CEO and also compile and furnish to the Commission in **Annexure-C4** by 1 PM on the day of poll.

- (c) **Nodal Officer of Income Tax:** The Commission, before announcement of General Election, appoints a Nodal Officer in the office of DGIT (Inv) not below the rank of Addl./Joint DIT (Inv. Wing) for sharing of information etc. with the Commission and CEO of state for effective implementation of Election Expenditure Monitoring by way of seizure of unaccounted money suspected to be used in election etc. and submission on alternate days of the report in the prescribed format (**Annexure- B11**) and also compile and furnish to the Commission in **Annexure-C5** by 1 PM on the day of poll. The Air Intelligence Units and separate compliant monitoring cell of the Income Tax Department will start functioning from the date of announcement. (**Annexure-B20**)
- (d) **Nodal Officer of Excise:** The Commission, before announcement of General Election, appoints a Nodal Officer (Excise) not below the rank of Commissioner for flow of information etc. with the Commission and CEO of State for effective implementation of Election Expenditure Monitoring by reporting of seizures made of illicit liquors by them during electioneering and also for reporting of related statistics in the prescribed format. (**Annexure-B12**) and also compile and furnish to the Commission in **Annexure-C6** by 1 PM on the day of poll. Liquor monitoring measures will be undertaken from the date of announcement of elections as per the instructions and the reporting will be done from the date of announcement. (**Annexure-B20**)

**(e) Nodal Officer of Expenditure Monitoring Cell:**

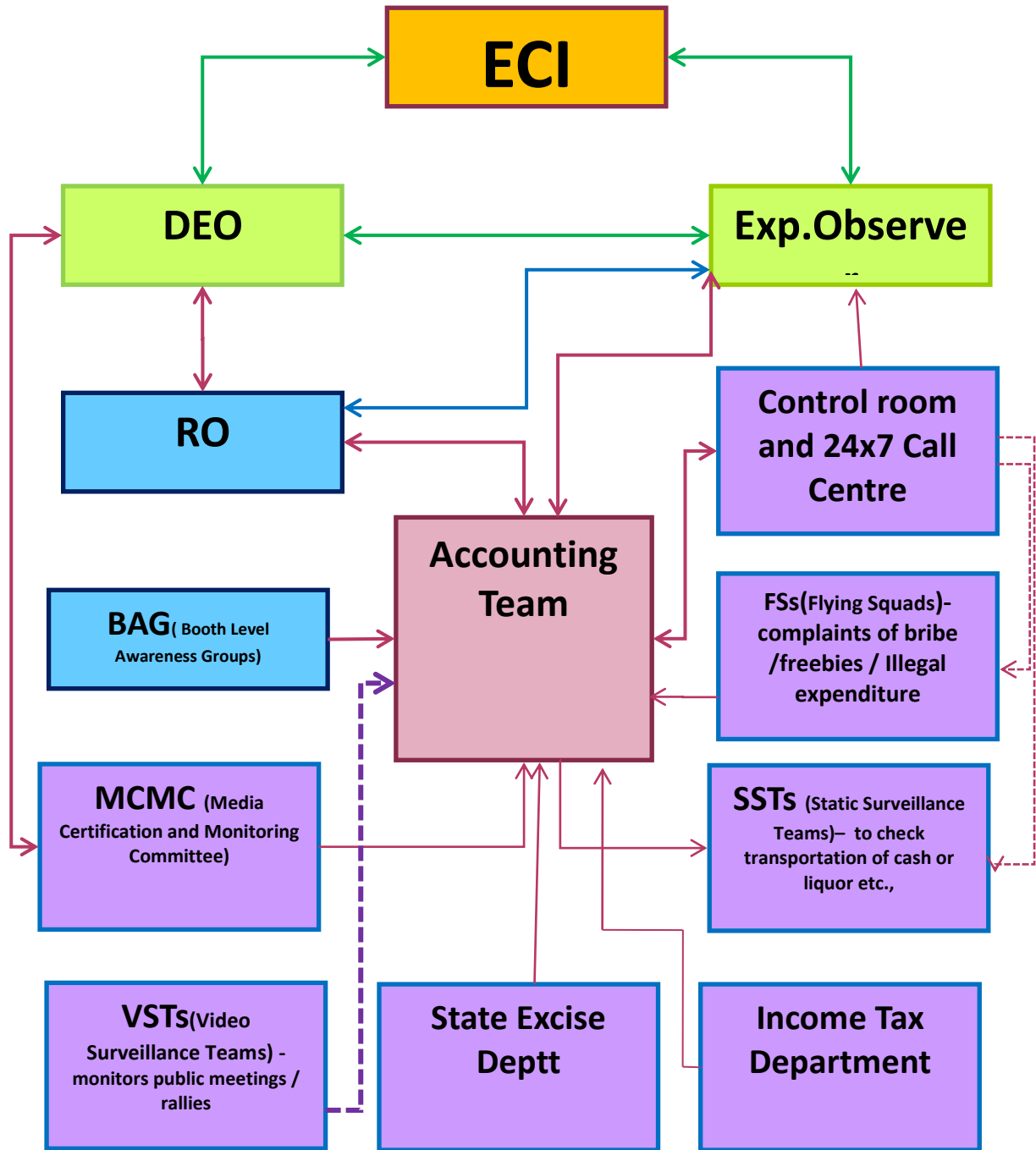
- (i) The Nodal Officer of Expenditure Monitoring Cell in the district headquarters will coordinate with the DEO for providing adequate manpower and facilities of office space and equipment. The Nodal Officer will train the manpower engaged in various teams of the expenditure monitoring work well in advance, before the notification of election. The DEO can deploy any other officer or employee whose services are required for expenditure monitoring.
- (ii) The Expenditure Monitoring Cell shall be responsible for video graphing all public meetings/rallies political parties/potential candidates during the period between announcement of election by ECI and notification of election. All such expenditure incurred by political parties as per the video CDs/DVDs are to be calculated by this Cell and handed over to DEO for estimating the expenditure by the political parties, during such period. Although this expenditure is not to be included in candidate's register, the party has to show this expenditure to the Commission, within 75 days of Assembly Poll or 90 days of Lok Sabha poll. The CEO shall collect district-wise report as to the total expenditure by the party during this period and also the period up to declaration of result and forward to the Commission within 45 days of declaration of result.

The Toll free number in complaint Monitoring Cell shall be given wide publicity encouraging the public to register complaints.

The Assistant Expenditure Observers (AEOs), FSs, SSTs, Video Surveillance Teams (VSTs), Video Viewing Teams (VVTs) and Accounting Teams shall continue with their duty only up to date of poll/re-poll. However, the AEOs and Accounting Teams shall report for duty one day before the day of counting and again on 25<sup>th</sup> day after the date of declaration of result and shall remain for a period of eight days, for the purposes of giving training to the candidates/election agents in submission of accounts of election expenses and to assist in preparation of the DEOs Scrutiny Report and Expenditure Observer Report-IV. The AEOs and Account Teams shall be relieved thereafter.

**12.** If FS/SST/Police Authority/Release Committee, deployed/constituted in pursuance of the Commission's SOP no. 76/Instructions/EEPS/2015/Vol. II, dated 29<sup>th</sup> May, 2015 (Annexure-G7) finds no linkage of the intercepted/seized foreign currency with any candidate or his/her agent or party workers or political party then information shall be passed on to the concerned Nodal Officers in Directorate of Revenue Intelligence and the Enforcement Directorate for necessary action under relevant Acts (**Annexure B22**).

**Flow chart of the teams involved in Expenditure Monitoring.**



**Annexure-B1**

**ARRIVAL/DEPARTURE REPORT OF THE EXPENDITURE OBSERVER**  
**[To be uploaded on Observer Portal and signed copy to be sent by Post to the Commission immediately after arrival/departure]**

Date of Reporting		
Observer Name		
Observer Code		
No. and Name of the Constituency/ies		
Constituency Fax No.		Official Fax No.
Constituency Telephone No.		Telephone No.
Constituency Mobile No.		Mobile No.
E- mail id		
1	Date of Arrival/Departure of Observer. (please strike out the portion which is not applicable)	
2	was there any break taken by the Observer from the duty	
3	If yes, give details	
4	was there late reporting to duty	
5	If yes, by how much time.	

**Place :**

**Signature of the Observer**

**Date :**

**Expenditure Observer Report-I**  
**Preparedness Report for the Expenditure Monitoring**

[To be uploaded on Observer Portal and signed copy to be sent by post to the Commission separately for each Assembly Segment in case of Assembly Election and only one Report for one PC in case of Lok Sabha Election within 3 days after the date of notification]

Date of Reporting	
Observer Name	
Observer Code	
No. and Name of the Constituency	
Name of the State	
Constituency Fax No.	Official Fax No.
Constituency Telephone No.	Telephone No.
Constituency Mobile No.	Mobile No.
E-mail id	

Sl. No.	Description	Yes	No
(a)	Whether the Assistant Expenditure Observer has been appointed as the Designated Officer to help check the accounts of daily expenditure to be maintained by the candidates.		
(b)	Whether all the teams engaged in election expenditure monitoring, like, Accounting Team, Static Surveillance Teams, Flying Squads and Video Surveillance Teams etc., have been formed and working properly.		
(c)	Whether election machinery is aware of Rule 90 of the Conduct of Election Rules relating to ceiling on Maximum expenses.		

Sl. No.	Description	Yes	No
(d)	Whether the RO has provided the <b>Election Expenditure Register</b> containing day to day Account Register (Part A), Cash Register (Part B), Bank Register (Part C), Abstract Statement (Part-I to Part IV) containing Schedule 1 to 11 and Acknowledgement Form under due covering letter to addressed to the candidate.		
(e)	Whether such registers were duly page numbered and authenticated by the DEO/RO at the time of issue.		
(f)	Whether the entire Expenditure Monitoring Teams and Assistant Expenditure Observers have been briefed by the Observer regarding the various aspects of expenditure and the System of Reporting.		
(g)	Whether the Expenditure Observer has spoken to the SP and DEO, and the Officers of Investigation Directorate		



	of Income Tax, Police and State Excise for keeping surveillance on distribution of cash, liquor and other goods.		
(h)	(i) Have the prevailing rates in the district for printing of posters, hiring of vehicles, loud speakers, cost of erecting pandals and hiring of furniture and fixtures been provided by the DEO.		
	(ii) Whether rate charts of all Media operating in the constituency has been obtained		
(i)	Has the same been apprised to the contesting candidates and the Assistant Expenditure Observers and Members of Expenditure Monitoring Teams.		

Sl. No.	Description	Yes	No
(j)	Whether the Accounting Team, Video Viewing Team, Video Surveillance Team, Media Monitoring Team and Surveillance Teams under each Police Station are prepared for Monitoring of Election Expenditure and are provided with relevant Registers/Formats e.g. Video cue sheet, Shadow Register, Media Expenditure Monitoring Report etc.		
(k)	Indicate		
	(i) No. of Flying Squads (FSs)		
	(ii) No. of SSTs		
	(iii) No. of AEOs		
	(iv) No. of VSTs		
	(v) No. of VVTs		
(l)	Whether the Assistant Expenditure Observer and members of the Accounting Team, Video viewing Team, Video Surveillance Team, Media report, and Monitoring Team have been trained.		
	(a) By DEO		
	(b) By Expenditure Observer		
	(c) Any Problem in functioning as pointed out by the teams (if yes, then bring it to the notice of RO, DEO and CEO immediately under intimation to the Election Commission of India)		
(m)	Whether the DEO has held meeting with all political parties and has given to them copies of Expenditure Instruction in local language.		

(If answer to any of the above is negative, the same should be brought to the notice of DEO, RO and CEO immediately under intimation to the Election Commission of India.)

Place:

Date:

**Signature of Expenditure Observer**

**Expenditure Observer Report-II**  
**Preparedness Report for the Expenditure Monitoring**

[To be uploaded on Observer Portal and signed copy to be sent by post to the Commission separately for each Assembly Segment in case of Assembly Election and only one Report for one PC in case of Lok Sabha Election within 24 hrs after withdrawal of candidature]

Date of Reporting	
Observer Name	
Observer Code	
No. and Name of the Constituency	
Name of the State	
Constituency Fax No.	Official Fax No.
Constituency Telephone No.	Telephone No.
Constituency Mobile No.	Mobile No.
E-mail id	

Sl. No.	Description	Yes	No
(a)	Whether the schedule of inspection of the expenditure register/vouchers fixed.		
(b)	If yes, indicate the dates fixed for inspection.		
(c)	Whether the entire Expenditure Monitoring Teams and Assistant Expenditure Observers have been briefed by the Observer regarding the various aspects of expenditure and the System of Reporting.		
(d)	Whether the Expenditure Observer is getting Daily Activity reports/feedback from the SP and DM, and the Officers of Investigation Directorate of Income Tax for keeping surveillance on distribution of cash, liquor and other goods.		

Sl. No.	Description	Yes	No
(e)	Have the prevailing rates in the district for printing of posters, hiring of vehicles, loud speakers, cost of erecting pandals and hiring of furniture and fixtures been provided by the DEO.		
(f)	Whether the candidates have been apprised of the procedure of Expenditure Monitoring by RO and Expenditure Observers and copies of the Expenditure Instructions have been given?		
(g)	Has the names of leaders (maximum of 20 in the case of unrecognized political party and 40 for recognized political party) (who would be traveling by air or any other means of transport within the Assembly /Parliamentary constituency) been communicated to the CEO/ECI.		

(h)	If no, then whether the contesting candidates been intimated that all expenses incurred in connection with visit of all leaders of the party including their traveling expenses will necessarily have to be shown in the account of election expenses of the candidate(s) concerned in connection with whose election the visit is made (if the visit is a common one in connection with the election of a group of candidates, the expenses will be equally apportioned amongst all such candidates)		
(i)	Whether the Banks are providing reports of suspicious cash withdrawal to DEO.		
(j)	Whether such reports exceeding Rs. 10 lakh are being forwarded to Nodal Officer of Income Tax		
(k)	Whether Assistant Expenditure Observers have got entered the expenses in Shadow Register in connection with filing of nominations by all the candidates		

Sl. No.	Description	Yes	No
(l)	Whether Authority granting permission for deploying vehicles for electioneering for Public Meetings, Rallies and processions, are forwarding copies of such permission to Video Surveillance Team, Accounting Team, and Media Monitoring Team.		
(m)	Whether the constituency is declared Expenditure Sensitive?		
(n)	If yes, has the Police Observer been appointed?		
(o)	Over all Observation on the preparedness of the expenditure monitoring Team and suggestions for any improvement (Indicate areas of concerns in order of Priority).		

(If answer to any of the above is negative, the same should be brought to the notice of DEO, RO and CEO immediately under intimation to the Election Commission of India.

Place:

Date:

**Signature**  
**Expenditure Observer**

**Annexure-B4**

**Expenditure Observer Report-III**  
**Expenditure Report after Completion of Poll**

[To be uploaded on Observer Portal and signed copy to be sent by post to the Commission by post separately for each Assembly Segment in case of Assembly Election and only one Report for one PC in case of Lok Sabha Election within 24 hours of completion of Poll/Re-poll, if any]

Date of Reporting	
Observer Name	
Observer Code	
No. and Name of the Constituency	
Name of the State	
Constituency Fax No.	Official Fax No.
Constituency Telephone No.	Telephone No.
Constituency Mobile No.	Mobile No.
E-mail id	

<b>Sl. No.</b>	<b>Description</b>		
(a)	Number of complaints received pertaining to expenditure.		
(b)	Number of complaints enquired and Action Taken.		
(c)	No. of cases pending inquiry and corrective action.		
(d)	Reasons for pendency.		
(e)	(i) No. of candidates who did not produce the register for inspection.		
	(ii) No. of candidates to whom notices issued for non- production of register for inspection.		
	(iii) No. of Candidates who did not produce register in spite of issue of notice.		
	(iv) Mention the names, who did not produce register in spite of notice.	(i)	(ii)
(f)	Candidates who were issued notice by RO/DEO	Number	Name
	(i) For discrepancy in format of register of day to day Accounts/Cash Register/Bank Register.		
	(ii) For not showing the true account of expenditure including those shown in shadow register.		
	(iii) For not opening separate bank account		
(g)	Whether Assistant Expenditure Observer has maintained the Shadow Observation Register, folder of evidence and other reports/correspondence between RO/DEO and the candidates in the District Head Quarter.		

(h)	Any seizure of cash, liquor, other articles made during the period after filing of nomination.	
(i)	If so, details thereof. Also mention separately the location and authority which effected the seizure.	
(j)	Whether the seized cash/goods can be linked to election expenditure of any candidate.	
(k)	If so, give details.	
(l)	Whether any suspected paid news was noticed and referred to the Committee formed in the District.	
(m)	If so, give details including name of candidate, name of media and other details and whether the MCMC has considered and notice issued by RO (Annex the details of such cases)	
(n)	Whether expenditure in all major Public Meetings/ Rallies/Procession were entered in Shadow Observation Register of the Candidate.	

<b>Sl. No.</b>	<b>Description</b>	
(o)	Whether all such expenses were shown in the Register of day-to-day accounts, submitted by the Candidates.	
(p)	If No, then mention details.	
(q)	Whether liquor production/distribution reports were being monitored during the period.	
(r)	Whether all ostentatious expenditure like Mundan Ceremony, Birthday Ceremony etc. marriage/group marriage ceremony have been reported to DEO/Investigation Directorate of Income Tax.	
(s)	If so, details of action taken by the Directorate/DEO: -	
(t)	Mention the amount of such expenditure and whether the same can be linked to any candidate. (Mention the Name of Candidate)	
(u)	Expenditure incurred in Cash or in kind by each political party in the constituency on behalf of their candidates (mention the name of party and amount).	
(v)	Any other method of hiding the Election Expenditure were noticed (please give the details)	
(w)	Any other Remark/Suggestion: (Please mention in order of priority)	

Place:

Date:

**Signature**  
**Expenditure Observer**

**Expenditure Observer’s Final Report (Report-IV)**

[To be uploaded on Observer Portal and signed copy to be sent by post to the Commission separately for each Assembly Segment in case of Assembly Election and only one report for one PC in case of Lok Sabha Election after 30 days of declaration of results]

Date of Reporting: \_\_\_\_\_  
 Observer Name: \_\_\_\_\_  
 Observer Code : \_\_\_\_\_ Email – ID: \_\_\_\_\_ Mobile No: ( O) \_\_\_\_\_  
 Constituency: \_\_\_\_\_  
 District: \_\_\_\_\_ State: \_\_\_\_\_  
 Date of Declaration of Results: \_\_\_\_\_  
 Last date of filling Account of Election Expenditure: \_\_\_\_\_  
 Date of Account Reconciliation Meeting: \_\_\_\_\_  
 Total No. of contesting candidate: \_\_\_\_\_  
 Name of winning candidate/Party affiliation, if any: \_\_\_\_\_

**Summary of Observation**

S.No.	Name of the Candidate and party Affiliation	Whether notices issued to the candidates on all discrepancies found during inspections or in final accounts of the candidates and reply of candidates is considered (See Note 8)	Date of Lodging of Account of Election Expenses by the Candidates (please see note 1 below)	Whether Account lodged in time (Yes/No)	Amount of expenditure mentioned in the account of the candidate	Whether accounts are lodged in format and with all necessary documents	Whether the Observer agrees with the candidate’ s Submission vis-à-vis the evidence collected (Yes/No) If no, Please annex as per note 2 below	Whether the DEO has cross checked the candidates submission with all information collected during campaign (Yes/No) . If, No, Pl. annex details as per note 3 below	Whether the estimated expenditure incurred by the Candidate exceeded the prescribed ceiling (Yes/No). If, yes, pl. annex details as per note 4 below	Amount of expenditure incurred by the political party, if any, on behalf of the candidate/mentioned the name of the party as per note 5 below	Amount of expenditure incurred by other entity /individuals on behalf of the candidate	Whether Abstract Statement (Part I to Part IV and schedule 1 to 11) of accounts uploaded on CEO’ s website (within 3 days of lodging of accounts )	Whether cash and other items seized during election process has been released within 7 days excepting the cases (i) where FIR has been lodged (ii) where cash is handed over to I. T. Deptt.. If not, whether it is brought to the notice of RO, DEO and SP for urgent action
-------	---	--	---	---	---	--	--	---	--	---	--	--	---

1	2	3	4	5	6	7	8	9	10	11	12	13	14
1													
2													
3													
4													
5													

**Place:**

**Date:**

**Signature**  
**Expenditure Observer**

**Note:-**

1. In column 4, where the candidate has not submitted *his account of election expenses*, it should be mentioned – ‘Not Submitted’.
2. In column 8, if no, a separate report for each candidate along with evidence/reference number shall be given by the Observer mentioning where he does not agree.
3. In column 9, if Observer does not agree with the DEO, he may mention the reasons of disagreement separately.
4. In column 10, a brief statement shall be given by the Expenditure Observer for the candidate in whose case the observed expenditure exceeded the ceiling, and the estimated amount of total expenditure shall be mentioned.
5. In column 11, if there is more than one political party incurring expenditure for a candidate then name of each party and amount shall be given separately. If the Observer does not agree with the figure shown, then he will annex separately the estimated figure with the evidences gathered.
6. In column 12, total amount incurred by other entities/individuals on behalf of the candidate shall be mentioned in this column and if the observer does not agree if the figure shown, then he will annex separately the estimated figure with the evidences gathered along with the names of the entities/individuals.
7. If the Expenditure Observer has any suggestion for improvement of the procedure, he may enclose his suggestion separately with this report as ‘Annex A.’
8. In items where the ‘Shadow Observation Register’ shows more expenditure, which the candidate has not shown, then as per ECI instruction no. 76/Instructions/EEPS/2015/ Vol. II dated 29<sup>th</sup> May, 2015 (Annexure-C10) a notice is required to be issued after inspection of A/cs asking the candidate to reply within 48 Hrs. Similarly, after final inspection, if any discrepancy is found in the Abstract Statements submitted by the candidates, notices are to be issued within 48 Hrs asking the candidate to reply within 3 days.

The Expenditure Observer is required to indicate, whether the above procedure is followed and whether replies of the candidate have been considered in DEO’s Scrutiny Report

**Proforma of Feedback/Status Report from Expenditure Observers**

Name and Code of Expenditure Observer:

No. & Name of PC/AC:

Name of District:

Name of State:

<b>S. No.</b>	<b>Item</b>	<b>Remarks</b>
1	(a) Whether AEO, FS, SST, VST, VVT and Accounting Teams are in place and functioning properly ?	
	(b) Whether SOR and FoE are being maintained properly ?	
2	Numbers of AEO, FS, SST, VST, VVT, Accounting Team deployed per Constituency. Suggestion for improving the efficiency of these teams	
2A	Whether the AC(s) under report is/are Expenditure Sensitive Constituencies ?	
2B	Whether adequate staff posted as per the norms in Expenditure Sensitive Constituencies ?	
3	Complaint Monitoring Cell-Nos. of complaints received regarding distribution of cash/liquor/drugs/narcotics/precious metals (like Gold, Silver, jewellery etc.)/Freebies/other items	
4	Seizure made by FS, SST, Police, Excise, Income Tax Dept. and other law enforcement agencies from the date of enforcement of MCC till the date of Report. (Both in quantity and value in rupees)	
	(a) Cash	
	(b) Liquor	
	(c) Drugs/Narcotics	
	(d) Precious metals (like Gold, Silver, jewellery etc.)	
	(e) Other items/Freebies	
5	(a) Date of inspection of candidate's accounts as scheduled	



	(b) Whether all Candidates are getting their accounts inspected ?	
	(c) Mention maximum expenditure incurred by the Candidate(s). (Write the name of political party)	
6	How many candidates did not open separate bank account ?	
7	(a) Number of Candidates with criminal antecedents	
	(b) Whether such Candidates have published their criminal antecedents in the print media and electronic media	
	(c) Expenditure incurred by the respective Candidates on publication of criminal antecedents	
8	Suspected Paid News complaints received by MCMC and action taken report	
9	Monitoring of liquor production units, godowns and sales outlets	
10	Identification of Expenditure Sensitive Pockets and monitoring. Whether CPF personnel mixed with the FS and SST ?	
11	Are the vehicles of Flying Squads GPS enabled ?	
12	No. of complaints pertaining to use of cash, liquors, inducements etc. received through C-vigil and no. of cases found correct	
13	What is your strategy for the last 72 hours before poll ?	
14	Any other issue	

Signature with date.....

Name of Expenditure Observer.....

**Daily Seizure Report as on -----/-----/20.....  
(9 a.m.of previous day to 9 a.m. of day of reporting) to be sent to the ECI by 3 p.m.  
General Election to Legislative Assembly of (Name of State/UT)/ Bye-election to.....(No. & Name of PC/AC), .....(State)**

**1. Total Cash Seizure (In Rs. Cr.):**

FS/SST/Police		Income Tax Department		Total
Seizure on previous day 1	Progressive Seizure 2	Seizure on previous day 3	Progressive Seizure 4	Progressive Seizure 5(2+4)

**2. Total liquor seizure (quantity in litres & its value in Rs. Cr.):**

FS/SST/Police				State Prohibition & Excise Department				Progressive Seizure	
Seizure of previous day 1		Progressive seizure 2		Seizure of previous day 3		Progressive seizure 4		Total liquor seizure in the state 5(2+4)	
Qty.	Value	Qty.	Value	Qty.	Value	Qty.	Value	Qty.	Value

**3. Total drugs/narcotics seizure by FS/SST/Other police authority etc. (quantity in Kg. and its value in Rs. Cr.):**

Seizure on previous day			Progressive Seizure		
Description and qty.	Value		Description and Qty.	Value	

**4. Total precious metals seizure (Gold, Silver, ornaments etc. seized and value in Rs.):**

Seizure on previous day			Progressive Seizure		
Description and qty.	Value		Description and Qty.	Value	

**5. Total other items/freebies seizure (Laptop, cookers, sarees etc. meant for inducement of voters) and its value in Rs. Cr.**

Seizure on previous day		Progressive Seizure	
Description and qty.	Value	Description and Qty.	Value

**6. Total seizure value in Rupees:**

Total Cumulative Seizure in Rupees on previous day	Total Cumulative Seizure in Rupees

Signature of the Nodal Officer (Exp.), Office of CEOs

**Annexure-B8**

**Daily Activity Report by Flying Squad on seizure of Cash/ Other items related Complaints on the date.....**

Name and Designation of the Magistrate .....

Name of the Police Officer.....

Reference No. ....

Name of the Sub-Division .....

State.....

1	2	3	4	5	6	7	8	9	10
S.No.	Name of constituency /district	Nature of the complaint/ Information	Name of the person against whom complaint received	Cash / Other Items seized by FS	Cash/ Other Items Seized by Other Police authority	FIRs filed	Name of candidate or party with which links found	Name and designation of the authority to whom seized cash/items is handed over	Remarks (If any)
1									
2									
3									
<b>Description</b>				<b>Figure on date of report</b>				<b>Progressive figure including the date of report</b>	
1	<b>Total amount of cash/ Other Items seized by Flying Squad</b>								
2	<b>Total amount of cash/ Other Items seized by Other Police authority</b>								
3	<b>Total of number of complaints of cash/ Other Items, received</b>								
4	<b>Total of number of complaints, verified</b> <b>(a) Within half an hour of receipt</b> <b>(b) Beyond half and hour of receipt</b>								
5	<b>Total of number of complaints, pending</b>								
6	<b>Total number of FIRs filed up to the end of the day</b>								

**Signature**  
**Name & Designation of the Officer in Charge of**  
**Flying Squad / Nodal Officer of State Police HQ**

**Note:**

1. The Officer in charge of the Flying Squad will submit the report for each Flying Squad in this format to the SP with copy to RO, DEO, General Observer and Expenditure Observer.
2. The SP will send the report to the Nodal Officer in State Headquarter after compiling the data for the entire district.
3. The Nodal Officer of State Police HQ will compile the data for the whole state and send the report to Commission with copy to CEO of the State.

**Daily Activity Report by Flying Squad on MCC related Complaints on the date.....**

Reference No. ....

Name of the Sub-Division .....

State.....

Name and Designation of the Magistrate.....

Name of the Police Officer.....

<b>1</b>	<b>2</b>	<b>3</b>		<b>4</b>		<b>5</b>	<b>6</b>
S.No.	Name of constituency/ district	Name of Complainant	Party Affiliation, if any	Complaint against (Name)	Party Affiliation, if any	Brief Description Of MCC violation issue	Action Taken Report
<b>1</b>							
<b>2</b>							
<b>3</b>							

**Signature**  
**Name & Designation of the Officer in Charge of**  
**Flying Squad / Nodal Officer of State Police HQ**

**Note:-**

1. The Officer in charge of the Flying Squad will submit the report for each Flying Squad in this format to the SP with copy to RO, DEO, General Observer and Expenditure Observer.
2. The SP will send the report to the Nodal Officer in State Headquarter after compiling the data for the entire district.
3. The Nodal Officer of State Police HQ will compile the data for the whole state and send the report to Commission with copy to CEO of the State.

**Annexure-B10**

**Daily Activity Report by Static Surveillance Teams on seizure of Cash/ Other items related Complaints on the date.....**

Place of Check Post.....

Name and Designation of the Magistrate.....

District..... State.....

Name and Designation of the Police Officer .....

1	2	3	4	5	6	7	8
SI No.	Number & name of Constituency/ District	Name and Address of Persons searched at the Check Post	Cash/ Other Items	FIR filed	Name of candidate or party having links	Name & designation of Authority to whom cash, goods seized goods are handed over after seizure	Remarks
1							
2							
3							
<b>Description</b>						<b>Figure on date of report</b>	<b>Progressive figure including the date</b>
A.	Total amount of cash Seized by SST						
B.	Total amount of Other items seized by SST						
C.	No. of FIRs lodged						

**Signature**  
**Name & Designation of the Officer in Charge of**  
**Static Surveillance Team/ Nodal Officer of State Police HQ**

**Note:**

1. The Officer in charge of the SST will submit the report for each Static Surveillance Team in this format to the SP with copy to RO, DEO, General Observer and Expenditure Observer.
2. The SP will send the report to the Nodal Officer in State Headquarter after compiling the data for the entire district.
3. The Nodal Officer of State Police HQ will compile the data for the whole state and send the report to Commission with copy to CEO of the State/UT

**Annexure-B11**

**Format of Activity Report by the Investigation Directorate for the date .....**

(to be submitted on alternate day by the Directorate of Investigation) Reference No.....

Name of Constituency: .....

District: .....

State/ UT .....

Sl. No	Name of the Constituency and District	Name of Agency from which information/ Complaints received by IT Deptt.	Name and Address of persons against whom action is taken	Amount of Cash / gift items etc. mentioned in complaint	Cash Deposit d by Challan by persons against whom action taken	Amount of Cash Seized by Income Tax	Other articles seized (If any )	Amount of cash returned to the person, if accounted for	Remarks (Please mention name of the candidate/his relationship, Constituency and name of the Political Party, if any)
1	2	3	4	5	6	7	8	9	10
1									
2									
Total									
<b>Progressive Total from the date of notification of election to the end of the Reporting day</b>									
S.N				Gross figure on day of reporting		Progressive Figure including the day of reporting			
1	Progressive total of Cash seized by Income Tax								
2	Progressive total of seizure of other items (Notional Value)								
3	Progressive total of tax deposited by Challan								

Signature Nodal Officer  
Office of DGIT (Inv)/Dy.  
Director In Charge of the District Date

- Note:** (1) Officer in charge of the district shall submit the report for each district in this format to the DGIT(Inv) with copy to DEO and Expenditure Observer.  
(2) The Nodal Officer of State Income Tax Deptt. shall compile the data for the whole state and send the report to Commission ( Expenditure Monitoring Division ) with copy to CEO of the state.

<b>Report on alternate day of IMFL/Beer/Country Liquor by the State/District Level Nodal Officer</b> (Separate report should be submitted for IMFL Beer & Country Liquor)				
Name of the District / Name of the State/UT			Date of report:	
Sl. No	Description	During the day (This Year)	During the day (Last Year)	Remarks on excess, if any
1	Opening stock with manufacturers in Bulk litres			
2	Production/Bottling in Bulk litres			
3	Total Dispatch of stock from the manufacturer's godown in Bulk litres			
4	Closing stock in Bulk litres with manufacturers (1+2-3)			
5	Dispatch of stock from manufacturer's godown to whole sellers/Stockists in Bulk litres			
6	Opening stock with Retailers in Bulk litres			
7	Purchase by Retailers in Bulk litres			
8	Sale by Retailers in Bulk litres			
9	Closing Stock with Retailers in Bulk litres (7+8-9)			
10	Sale by others in Bulk litres			
11	Number of check posts			
12	Volume of illicit liquor seized by check posts in Bulk litres			
13	Number of raids conducted			
14	Volume of illicit liquor seized in Bulk litres during raids			
15	No. of Prohibition cases			

16	No. of persons arrested			
17	Amount of Fine imposed			

**Signature of Nodal Officer**  
**Name**  
**Designation**

**Note:-**

1. Separate Reports for IMFL, Beer or Country Liquor is to be furnished in the above format by District Level Nodal Officer of Excise Department to the State Level Nodal Officer with copy to DEO.
2. The State Level Nodal Officer of Excise Department will monitor and compile the district level reports and submit composite report of the State to the CEO in the same format with a with a copy to Election Commission of India.



**Shadow Observation Register for Maintenance of Day to Day Accounts of Contesting Candidates by Accounting Team**

Name of the Candidate:

Name of Political Party, if any:

Name of the Constituency from which the candidate is contesting:

Date of Declaration of Result:

Name and address of Election Agent, if any:

(From the date of nomination to the date of declaration of result of election, both dates inclusive)

1	2*	3				4				5	6	7	8	9**	10	11 (Remarks, if any)
S.NO.(Event wise)	Date and Nature of Expenditure (Rally, Sabha, Campaign Vehicles, Food, Campaign Material, Advertisements/Paid News etc.) as observed by the VST,VVT, AT/MCMC	Expenditure calculated as per notified rates (Rs.)				Expenditure declared by the Candidate in Day to Day account register maintained by the Candidate on items mentioned in column 2 (Write nil if not shown) (Rs.)				Understatement (Rs.)	Date of inspection of Candidate's Expenditure Register by the Expenditure Observer	Date of issuance of notice by the RO regarding understatement shown in Column 5	Date of receipt of reply from the candidate	Whether the candidate has accepted/partially accepted/denied the understatement shown in Column 5	Mention page no. & S.no of Day to Day A/C Register, if understatement is accepted/partially accepted by the Candidate	Comments of the EO regarding the candidate's reply-whether the understatement of expenditure has been reconciled- Yes or No ?
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(d-h)						
		Description	Qty.	Rate/Unit	Total	Page no. and date	Qty.	Rate/Unit	Total							
1.																

Dated :

Signature of the Officer of the Accounting Team

Signature of Candidate/Election Agent

Name of the Officer:

Designation:

NOTE:-

\*1. Details should include CD no. & Sl. No. of video cue sheet.

\*\*2. If denied or partially accepted, then the decision of the DEMC in the matter should be enclosed

**Daily report of Assistant Expenditure Observer**

<b>No. &amp; Name of the Constituency: - Date: -</b>	
<b><u>(A.) Video Teams</u></b>	
(i) List of places where Video Teams were deployed and names of the candidates.	
(ii) Whether the Video Surveillance Team has submitted the CD with Cue Sheet?	
(iii) Whether the Video Viewing Team has entered the items of expenditure like number of Vehicles/Size of Rostrum/cutouts etc.?	
<b><u>(B.) Accounting Team:-</u></b>	
(i) Whether all the expenses are entered in Shadow Observation Register of each candidate?	
(ii) Whether the folder of evidence for each candidate is being maintained?	
<b><u>( C.)Media Monitoring Team</u></b>	
(i) Whether the team is watching and recording all the advertisements in print or electronic Media?	
(ii) Whether the team is sending report to Accounting Team?	
(iii) Whether any Paid News is noticed?	
<b><u>(D.) Control Room and Call Centre :</u></b>	
(i) No. of complaints received -	
(ii) Whether complaint has been forwarded to the Officer concerned promptly?	
(iii) Whether action has been taken? If so, mention the type of action and findings.	

<p><b><u>(E.) Flying Squad and Surveillance Teams</u></b> (i) No. of cases reported to Flying Squad. (ii) Action taken by the Squad. (iii) No. of Check Posts put. (iv) Seizure, if any –</p>	
---	--

Date: -

**Signature**  
**Name of Assistant Expenditure Observer**

**Cue-Sheet for Video Surveillance Teams**

(To be filled at the time of Video Recording)

Name of District –

Name of the Officer In-charge of Video Surveillance Team –

Name of the Videographer –

Date –

CD Number -

Sl. No.	No. and Name of Constituency	Name of Candidate	Location	Event	Time of the day when recording began	Time on CD when recording began	Time on CD when recording ended	Duration of recording	Brief Description of evidence Recorded
1	2	3	4	5	6	7	8	9	10

**Signature of Officer In-Charge of Video Surveillance Team**

**DETAILS OF ADVERTISEMENTS/PAID NEWS IN PRINT/ELECTRONIC MEDIA**

Name of State –  
Name of District –  
Number and Name of Constituency –  
Name of Candidate -  
Political Party –

**1. Details of Advertisements Published in Print Media**

Sl. No.	Name of Newspaper/ Magazine	Size of Advertisement (in column X cm)	Approximate Circulation (information to be obtained from DIPR)	Cost of Advertisement

**2. Details of Paid News in Print Media**

Sl. No.	Name of Newspaper/ Magazine	Size of Paid News (in column X cm)	Approximate Circulation (information to be obtained from DIPR)	Cost of Paid News

**3. Details of Advertisements in Television including Cable TV**

Sl. No.	Name of Channel	Date & Time	Duration of Advertisement (in Minutes)	Approximate viewer ship (information to be obtained from DIPR)	Cost of Advertisement

**4. Details of Paid News in Television including Cable TV**

Sl. No.	Name of Channel	Date & Time	Duration of Paid News (in Minutes)	Approximate viewer ship (information to be obtained from DIPR)	Cost of Paid News

**5. Details of Advertisements on Radio**

Sl. No.	Name of Channel	Date & Time	Duration of Advertisement (in Minutes)	Approximate listener ship (Information to be obtained from DIPR)	Cost of Advertisement

**6. Details of Paid News on Radio**

Sl. No.	Name of Channel	Date & Time	Duration of Paid News (in Minutes)	Approximate listener ship (information to be obtained from DIPR)	Cost of Paid News

Dated : .....

Signature of the officer in charge of

Media Certification and Monitoring committee

Name of the Officer : .....

Designation:

**Daily Action Report of RO on Call Centre information**

Date:

Constituency:

<b>S. No</b>	<b>Nature of Complaint</b>	<b>Time of Receiving the Complaint/Information by any mode Viz: Phone/Fax/e- mail/SMS/Special Messenger</b>	<b>Detail Narration on the action taken</b>	<b>Whether forwarded to Accounting Team</b>

**(Signature, Name & Designation with date)**



**ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/Instruction/2014/EEPS/Vol. I

Dated: 7<sup>th</sup> April, 2014

To

The Chief Electoral Officers of  
All States/UTs

Subject: Clarification regarding tenure of deployment of Expenditure Monitoring Teams  
Election-Regarding

Sir,

A clarification has been sought by CEO, Delhi as to tenure of deployment of various teams engaged in Election Expenditure Monitoring and I am directed to clarify the following:

- (i) The Assistant Expenditure Observer FS, SST, VVT, VST and Accounting Team shall continue with their duty only upto the date of poll/re-poll.
- (ii) However, the Assistant Expenditure Observer and Accounting Team shall report for duty one day before the day of counting in the second schedule and again on 25<sup>th</sup> Day to 37<sup>th</sup> Day after declaration of result of election, for the purposes of giving training to the candidates or his election agents in submission of account of election expenses and to assist in preparation of the DEOs Scrutiny Report and Expenditure Observer Report. He shall be finally relieved after 37<sup>th</sup> day of declaration of results.
- (iii) This may be brought to the notice of all concerned.

Yours faithfully,

Sd/-  
(S. K. Rudola)  
Secretary

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/Instructions/EEPS/2016/Vol.II

Dated: 22<sup>nd</sup> March, 2016

To

All the Expenditure Observers.

Subject:-General Elections to Legislative Assemblies of Assam, Kerala, Puducherry, Tamil Nadu and West Bengal, 2016- Exchange of information and coordination between Expenditure Observers and all the Enforcement Agencies of Election Expenditure Monitoring - Regarding

Sir,

I am directed to invite your kind attention to the Para No.4.2.8 under the Heading "Role of Expenditure Observer", of the Compendium of Instructions on Election Expenditure Monitoring (July- 2015) regarding exchange of information and coordination between Expenditure Observers and all the Enforcement Agencies during the process of elections.

2. There were some instances that came to the notice of the Commission in which the action of the Expenditure Observer gave impression that he had exceeded his brief by getting actively involved in enforcement action. The Commission, therefore, reiterates that the guidelines contained in the above-said para of the Compendium should strictly be adhered to by all the Expenditure Observers and they should resist themselves to be involved in the action being taken by other Enforcement Agencies as per their existing Laws.

Yours faithfully

Sd.-

(S. K. Rudola)

Pr. Secretary

Copy forwarded to: The Chief Electoral Officer of Assam, West Bengal, Kerala, Tamil Nadu and Puducherry with request to kindly bring it to the notice of all the Nodal Officers of Election Expenditure Monitoring in the State (By Camp Bag/e-mail).

Sd/-

(S. K. Rudola)

Pr. Secretary

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/INSTRUCTION/2019/EEPS/Vol. XV

Dated: 22<sup>nd</sup> March, 2019

To

The Chief Electoral Officers of  
All States and UTs

Sub: Preparedness regarding Election Expenditure Monitoring-matter regarding

Madam/Sir,

I am directed to draw your kind attention to the “Compendium of Instructions on Election Expenditure Monitoring (February, 2019) and to reiterate the following:-

1. Flying Squads will be operational from the date of announcement of the elections and shall look into all complaints of Model Code of Conduct violations, election expenditure of political parties and candidates, complaints of intimidation, movement of anti-social elements, liquor, arms and large sum of cash etc. and will vide graph all major rallies, public meetings and other expenses as per the Standard Operational Procedure (SOP) dated 29<sup>th</sup> May, 2015 (copy enclosed).
2. Static Surveillance Teams will function from the date of notification and will set up check posts as per the Standard Operating Procedure (SOP) dated 29<sup>th</sup> May, 2015.
3. Video Surveillance Teams and Video Viewing Teams will function from the date of announcement of election and will videograph all major political rallies of the party as well as of the candidates as per the instructions.
4. (i) Accounting Team will function from the date of announcement for the purpose of accounting the expenditure of the political parties and after nominations are filed, the candidate's accounts will be maintained by the team as per the instructions.  
(ii) In case of Assembly elections an accounting team will function in each assembly constituency and maintain the Shadow Observation Register (SOR) & Folder of Evidence (FOE) for each candidate.  
(iii) In case of Lok Sabha election, the Assistant Expenditure Observer (AEO) & team for each Assembly segment will maintain SOR & FOE separately for each candidate and their reports to the AEO (Hq. AEO) of the Assembly segment where RO is based. The Hq. AEO and his team shall co-ordinate with all other AEOs of the Assembly

segments and will ensure that these accounts are collated at the time of inspection. The AEO will function from the date of notification.

5. Media Certification Monitoring Committee (MCMC) will function immediately from the date of announcement as per the instruction.
  6. Liquor Monitoring measures will be undertaken from the date of announcement of elections as per the instructions and the reporting will be done from the date of announcement.
  7. The Air Intelligence Units and separate complaint monitoring cell of the Income Tax Department will start functioning from the date of announcement.
2. I am further directed to request you to bring it to the notice of all concerned.

Yours faithfully,

Sd/-

Encl. As above

(AVINASH KUMAR)  
SECRETARY

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/ECI/INST/FUNC/EEM/EEPS/2019/Vol. V

Dated: 22<sup>nd</sup> April, 2019

To

The Chief Electoral Officers,  
All States and UTs.

Subject:-General Election to Lok Sabha and Legislative Assemblies of Andhra Pradesh, Arunachal Pradesh, Odisha and Sikkim, 2019-Deployment of Flying Squad and Static Surveillance Team-Reg.

Madam/Sir,

I am directed to refer to Commission's SOP no. 76/Instructions/EEPS/2015/Vol. II, dated 29.05.2015 [Annexure G7 in "Compendium of Instructions on Election Expenditure Monitoring (February, 2019)"] and to state that Flying Squads and Static Surveillance Teams shall be kept deployed in poll gone States/UTs and States/UTs where polls are scheduled in phases, as under:-

Case-I: In case of States/UTs where polling is over, FSs and SSTs shall be kept active at strategic locations and in districts sharing borders with neighboring States/UTs.

Case-II: In case of States where polling is scheduled in phases, Flying Squads shall be kept active as under:-

- (i) One Flying Squad may be continued in each assembly segment of Parliamentary Constituency, where polling is over, till the end of election process in the entire state; and
- (ii) Flying Squads/SSTs may be kept operational in full strength, as per SOP dated 29<sup>th</sup> May, 2015 in the entire district where polls are going to held in multiple phases, till the end of poll in the entire district.

2. You are requested to bring this to the notice of all concerned District Authorities, political parties, candidates and general public.

Yours faithfully,

Sd/-

(RAJAN JAIN)  
UNDER SECRETARY

**ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 61/Complaints/GE-LS/2019/EEPS/Vol. XV

Dated: 17<sup>th</sup> May, 2019

To

The Chief Electoral Officers of  
All States and UTs.

Subject:-General Elections to Lok Sabha and Legislative Assemblies of Andhra Pradesh, Arunachal Pradesh, Odisha and Sikkim, 2019-Seizure of foreign currency– Reg.

Madam/Sir,

I am directed to state that the Commission has received information from various sources regarding seizure of foreign currencies in the General Elections to Lok Sabha and Legislative Assemblies of Andhra Pradesh, Arunachal Pradesh, Odisha and Sikkim, 2019. In this connection, I am directed to state that if FS/SST/Police Authority/Release Committee, deployed/constituted in pursuance of the Commission's SOP no. 76/Instructions/EEPS/2015/Vol. II, dated 29<sup>th</sup> May, 2015 [Annexure-G7 of "Compendium of Instructions on Election Expenditure Monitoring (February, 2019)] finds no linkage of the intercepted/seized foreign currency with any candidate or his/her agent or party workers or political party then information shall be passed on to the concerned Nodal Officers in Directorate of Revenue Intelligence and the Enforcement Directorate for necessary action under relevant Acts. Copies of DRI's letter dated 13.03.2019 and ED's letter dated 18.03.2019, containing names of Nodal Officers are enclosed for ready reference.

Yours faithfully,

Sd/-  
(RAJAN JAIN)  
UNDER SECRETARY

Copy to:-

1. The Pr. Director General, Directorate of Revenue Intelligence, 7<sup>th</sup> Floor, 'D' Block, Drum Shaped Building, I. P. Estate, New Delhi-110002 with the request to inform Nodal Officers of DRI accordingly. (By Special Messenger)
2. The Director, Enforcement Directorate, 6<sup>th</sup> Floor, Lok Nayak Bhawan, Khan Market, New Delhi-110003 with the request to inform Nodal Officers of ED accordingly. (By Special Messenger)

Sd/-  
(RAJAN JAIN)  
UNDER SECRETARY

**C.**

**ROLE OF RO, DEO**

**AND**

**CEO**

**IN EXPENDITURE MONITORING**

## **CONTENTS IN PART 'C'**

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Conducting elections, especially Lok Sabha elections and elections to the State Legislative Assemblies is a gigantic task and is essentially a team work. At the State level, the conduct of election is supervised, subject to overall superintendence, direction and control of the ECI, by the Chief Electoral Officer (CEO) of the State and by the District Election Officer (DEO) at the district level. At Parliamentary/Assembly constituency level, the Returning Officer (RO) is overall in-charge of the whole election process. Main functions of these officers relating to monitoring of election expenditure are as under:

### **1. Role of Returning Officer (RO):**

The Returning Officer shall hold a meeting of all candidates immediately after the allotment of symbols to explain the process of expenditure monitoring, legal provisions relating to election expenditure and consequences of non-compliance of these provisions. He also issues permission letters for vehicles/public meetings etc., promptly to the candidates as required under the law or rules. The Returning Officer shall ensure that the revised combined format of Affidavit (Form 26) for filing criminal records and asset and liability statement by the candidates is made available to all potential candidates. He shall also give the expenditure register, duly signed and page numbered, to the candidates at the time of filing of nomination papers.

He shall notify the dates for inspection of accounts by the Expenditure Observer during the campaign period, and shall issue notices to the candidates to explain any discrepancy between the candidate's expenditure register and the Shadow Observation Register, as advised by the Expenditure Observer. He shall also supervise the complaint monitoring system and ensure that every complaint is inquired into within 24 hours of receipt.

He shall ensure that all the documents required to be put up on the notice board of the RO under these or any other instructions, rules or law are put up on the notice board. He shall ensure that the copies of documents, when demanded, are given immediately to members of the public on payment of the prescribed fee.

It has been decided by the Commission that the affidavits on declaration of assets and liabilities by the candidates of recognized political parties are to be put up on the website on the same day. The affidavits in respect of other candidates may be put within one day after scrutiny of nominations (**Annexure-C16**). In order to move forward in the way of digital India and to minimize scope of mistakes in nomination form and the affidavit (Form 26), the Commission has decided to provide an optional facility to candidates for online data entry of personal details in nomination form. This facility will be available for the candidates through the Election Commission's Suvidha portal <https://suvidha.eci.gov.in>. The candidate will have to do the

registration and login with the mobile number and OTP. The guidelines for availing this facility are enclosed with **Annexure-20**. At present, the facility of online data entry is available in two languages, namely, English and Hindi.

The RO shall issue notices to the defaulting candidates, as suggested by the Expenditure Observer. He shall also ensure that after seizure is made by FS and SST, the FIR/ complaint is filed promptly.

The RO shall hold a meeting of all the candidates immediately after allotment of symbols. In this meeting, the RO shall explain all the legal provisions and instructions of the Commission relating to election expenditure, its monitoring and the consequences of failure to comply with them. The RO shall also give a copy of this Compendium and notification of rates of items of election expenditure to each candidate. For advertisement in the local or national dailies/ magazines (English/Regional), rates of the DAVP/DIPR rates shall also be communicated to the candidates. The Assistant Expenditure Observer or Expenditure Observer shall also attend this meeting along with the RO.

The RO shall organize a meeting of all candidates immediately after the allotment of symbols, and properly explain to them, the legal provisions relating to election expenditure and consequences of failure to comply with the provisions of law. The Assistant Expenditure Observer/Expenditure Observers will be present in the meeting. The RO shall also give a copy of these instructions regarding expenditure monitoring to each candidate both in English and vernacular language.

#### **Inspection of Accounts:**

The RO shall prepare a schedule for inspection of Expenditure Register of each candidate, by the Expenditure Observer, or a senior officer designated by the RO in consultation with the Expenditure Observer for the purpose. The candidate is required to produce the register either in person or through his election agent or any other person duly authorized by him before the Expenditure Observer/designated officer for inspection at least three times during the campaign period. The gap between two inspections should be at least three days. This schedule shall be given wide publicity through the press. For convenience, for each candidate the timing of inspection may be specified between 10 AM to 5 PM. Timings should be fixed in such a way that the work should be completed before 7 PM. The inspection should be done either in the office room of the RO or any other conference room/office chamber. The last inspection should be fixed not before 3 days from the day of poll (**Annexure-C15**). After every inspection during the election process, the day to day election account register of a candidate shall be scanned till the date of inspection and uploaded onto the DEO's portal with a link provided to the CEO's website besides displaying a photocopy on the notice board (**Annexure-C8**).

If a candidate or his agent does not produce his Election Expenditure Register for inspection on the day fixed for this purpose, a notice shall be issued to the candidate by the RO in writing, informing him that if he fails again to produce the Register for inspection on the day specified in the notice, it shall be presumed that he has failed to maintain a day to day account of election expenditure as required under Section 77 of RP Act 1951. This notice shall be given the widest possible publicity and a copy shall be displayed on the notice board of the RO. If, in spite of the notice, the candidate fails to produce the register of election expenditure for inspection, a complaint under Section 171-I of IPC shall be filed in the competent court. Besides this, the permission given to the candidate for use of vehicles during election should be withdrawn, if the candidate does not produce the register after three days of service of the notice. The withdrawal of permission for use of vehicles shall be intimated to all the Surveillance Teams and Flying Squads and displayed on the notice board.

Publicity should also be given that members of the public can be present during inspection of expenditure registers/ accounts and that anybody can obtain a copy of the expenditure register of any candidate, on payment of Re.1 per page, from the Returning Officer. The inspection of registers should be done, as far as possible, by the Expenditure Observers only. Where the inspection of register is carried out by a designated officer, other than the Expenditure Observer due to some unavoidable reasons, the Expenditure Observer shall be kept apprised of the outcome of each such inspection and the reasons for such inspection by any other officer.

**Training:**

- (a) The DEO shall organize one-day facilitation training programme for all the candidates/election agents and the personnel engaged for receiving the accounts within one week before the last date of submission of the account of election expenses.
- (b) The Nodal Officer of the Expenditure Monitoring Cell and Assistant Expenditure Observer should be associated in the training programme to explain the procedure of filing of accounts, the forms and affidavits to be filed and the frequently noticed defects. Consequences of not filing or filing incomplete forms or not filing in the manner prescribed or not showing correct accounts shall also be explained to the candidates/agents.
- (c) In this training programme they will also be apprised about the Account Reconciliation meeting, in which they should come prepared with all final accounts and registers.

- (d) The DEO shall notify the date and venue of training on procedure of lodging the final accounts and also about the date of Account Reconciliation meeting, positively on or by the date of declaration of result.

## **2. ROLE OF DISTRICT ELECTION OFFICER (DEO):**

The DEO shall hold a meeting of all the recognized National and State Level political parties within 3 days of announcement of elections by the Commission. In this meeting, the DEO shall explain all the legal provisions and instructions of the Commission relating to election expenditure and its monitoring and consequences of failure to comply with them. The DEO shall also give a copy of this Compendium of Instructions, revised format of affidavit (Form 26) for declaration of asset and liability and the rates of items of election expenditure to the representative of each recognized national and state level political party.

Under Rule 89 of the Conduct of Elections Rules, 1961, the District Election Officer has to report to the Commission whether the candidate has lodged his account of elections expenses, and whether in his opinion such account has been lodged within time and in the manner required by the Act and the Rules. The DEO shall finalize the candidate wise summary and scrutiny reports in the prescribed format (**Annexure-C13**) by the **37<sup>th</sup> day from the date of declaration of result and shall forward the same** to the CEO office preferably by the 38<sup>th</sup> day (**Annexure-C12**). He shall follow the Order of the Commission's letter no. 76/Instructions/EEPS /2015 /Vol II, dated 29th May, 2015 (**Annexure-C10**) and letter no. 76/Instructions/2015 /EEPS /Vol. XIV, dated 2<sup>nd</sup> July, 2016 (**Annexure-C12**) regarding the procedure laid down for preparation of the Scrutiny Report & Summary Report in respect of accounts of election expenses of the candidate, before sending the Scrutiny Report to the CEO. If no notice on understatement of items had been issued to the candidate during the election process, the DEO is to issue letter within 15 days of declaration of result to obtain reply of the candidate. Both letter/reply to be considered in the Account Reconciliation Meeting first and subsequently shall be informed to the ECI with the recorded views of the District Expenditure Monitoring Committee (DEMC).

After receipt of the final accounts from the candidates, the same shall be scrutinised by the DEMC. Where the accounts submitted by the candidates involve procedural defects such as (i) vouchers not signed; (ii) duly sworn in affidavit not filed; (iii) register of day to day account along with bank register and cash register not duly signed, (iv) Abstract Statement (Part-I to Part IV and schedule 1 to 11) not filled up/not duly signed; (v) cash expenditure in excess of Rs. 10,000/- not incurred through cheque (**Annexure- E11 & E12**), (vi) expenditure outside the bank account; (vii) self-certified copies of the statement of bank account not submitted and (viii) if the bank account is not opened at all, within 3 days of receipt of the accounts the DEO shall issue a

notice giving the candidate 3 days' time to rectify the defect. The reply of the candidate will be examined by the DEO and he shall forward the copy of notice and reply of the candidate, if any, to the Commission, alongwith his/her comments.

In cases of delay in filing of accounts, not exceeding 15 days from the due date, the DEO shall suo-motu issue a notice to the candidate calling for explanation for the delay. The reply of the candidate will be examined by the DEO and he shall forward the copy of notice and reply of the candidate, if any, to the Commission, alongwith his comments.

In cases where disagreement persists even after the Account Reconciliation Meeting and the DEO does not agree that expenses have been correctly reported by the candidate, the DEO shall, along with the scrutiny report, enclose certified copies of the relevant documents viz. minutes of DEMC/Account Reconciliation Meetings, notices issued, reply from the candidate, rate chart, Shadow Observation Register (SOR), Election Expenditure Register of the candidate with the documents, duly serial numbered.

The Expenditure Observer, during his third visit shall send to the Commission his 4<sup>th</sup> and final report (**Annexure-B5**) and simultaneously he has to give his comments in the prescribed *space* provided in the DEO's Scrutiny Report based on the facts mentioned in the 'Shadow Observation Register' and 'Folder of Evidence'. He has to ensure that the same has been incorporated in the DEO's Scrutiny Report (**Annexure-C13**). In case of any item of expenditure not considered in the DEO's report, he shall bring it to the notice of the DEO asking him to incorporate the same in his report to the Commission and make suitable comments on the DEO's report.

The abstract statement of accounts filed by the candidates, within 30 days of declaration of result shall be scanned and put up on the website within 3 days of receipt. This has to be strictly adhered to as the time limit for filing election petition is 45 days. The DEO shall ensure that scrutiny report of DEO is entered in **Encore** within **3 days** of the preparation of the scrutiny and summary report (**Annexure-C17**). The DEO shall finalise his scrutiny and summary reports by/before 37<sup>th</sup> day from the date of declaration of the result and forward the same to the CEO's Office preferably by the 38<sup>th</sup> day.

In the past it has been noticed that DEOs and the CEOs are sending the DEO's Scrutiny Reports in a piecemeal manner which leads to undue delay in their final disposal. For the sake of timely disposal of accounts cases by the Commission, it has been decided that DEO's Scrutiny Reports on Accounts of Candidates shall now be categorized at the CEO level and shall be furnished to the Commission in the specified format, as under:-

A. Total No. of DEOs who have furnished scrutiny reports.

## B. Total No. of Contesting Candidates.

Category-1: Candidates in whose case no defect has been pointed out by the DEO in the DEO's Scrutiny Report.

Category-2: Candidates who did not lodge their accounts of election expenses.

Category-3: Candidates who failed to lodge their accounts of election expenses within the prescribed time period (i.e. within 30 days from the date of declaration of election results under section 78 of the R. P. Act, 1951).

Category-4: Candidates who failed to lodge their accounts of election expenses in the manner required under law i.e. Section 77 and 78 in the R. P. Act, 1951 and Rule 86-90 of the Conduct of Elections Rules, 1961 (other than cases mentioned in Category 2 and 3).

Category-5: Candidates who failed to lodge their accounts of election expenses within the prescribed time period + failed to lodge their accounts of election expenses in the manner required under law i.e. Section 77 and 78 in the R. P. Act, 1951 and Rule 86-90 of the Conduct of Elections Rules, 1961 (other than cases mentioned in Category 2, 3 and 4). **(Annexure-C18)**

It is the responsibility of the DEO that the entire expenditure monitoring mechanism runs effectively in the district. The DEO shall be assisted by various teams of the Expenditure Monitoring Cell. The DEO shall extend all help including logistics to the Expenditure Observer and the Assistant Expenditure Observer in performing their functions. Since use of money vitiates the electoral process and leads to violence and other electoral offences and malpractices, he should not neglect this area. In fact, effective control on election expenses will result in smooth conduct of elections. The DEO shall provide logistical support to all the expenditure monitoring teams.

The DEO in the meeting with political parties shall discuss the rates of various items of election related expenses and obtain their views before notification. The rates for urban and rural areas may be different. The prevalent rates shall be considered. Similarly, the DEO shall fix the refreshment expenses of the workers or the polling agents/counting agents appointed by the candidates during election process. The DEO shall also obtain hourly rates of helicopters/aircrafts used for the purpose of rallies by candidates/star campaigners/other dignitaries, which will be notified by the DEO.

Supply and distribution of main apparels like saree, shirt, T-shirt, dhoti etc. by party/candidate is not permitted as it is bribery of voters **(Annexure-D7)**. Hence, these kinds of main apparels should not be included in the rate chart. **(Annexure-C14)**

The DEO shall notify the rates of items of election expenditure, the standard rate charts of newspapers, TV and other media. If the rates are not available, then DAVP/DIPR rates of

advertisement in the local/national dailies/magazines (English/ Regional) shall be notified by DEO within 3 days of announcement of election on which election expenditure will be assessed. In this regard Commission's instructions given in its letter No. 76/2004/JSII, dated 17.03.2004 (**Annexure- C7**) may also be followed for further reference.

Candidates/political parties open kiosks, campaign offices, etc., in the constituency, during election process and such expenses like rent or electricity or furnishing like shamiana etc., after the date of filing of nomination are to be included in the account of the candidate. The DEOs are also required to include the notional rates of erection/construction of such kiosks, campaign offices, etc., in the constituency on the basis of prevalent rates, after due consultation with the political parties (Commission's letter no. 76/Instructions/EEPS/2015/Vol. XIX, dated 30<sup>th</sup> December, 2014, **Annexure- C9**).

He shall be responsible for the proper functioning of the complaint monitoring control room and call center in the district.

He shall provide the logistical support to the officers of the Investigation Directorate of Income Tax and other law enforcement agencies. He shall make arrangement for lodging and boarding, vehicles and security of all officers, engaged in expenditure monitoring cell.

He shall scrutinize the statement of accounts of election expenditure submitted by each candidate after the declaration of results with the help of the Expenditure Monitoring Cell and support of the Expenditure Observer will submit a report to the Commission through the CEO within 45 days of the declaration of the results in the prescribed format as per **Annexure-C13**.

The DEO shall submit a monthly report of the pending cases, where accounts are not submitted or are defective, to the CEO by the 2<sup>nd</sup> day of every month in the format given in **Annexure-C2** for monitoring of cases of the election expenditure. The CEO shall compile the reports sent by the DEOs, and send to the Commission, a consolidated report by the 5<sup>th</sup> day of every month.

The Expenditure of Political Party in General Party propaganda from the date of announcement of election till the date of declaration of result should be watched by the district authorities through the Flying Squad(s). Though the Expenditure on General Party propaganda should not be added in Candidate's expenditure, yet observations recorded with evidence should be reported in the prescribed proforma (**Annexure-C1**) to the CEO within 45 days of declaration of results of election. This may be done in consultation with the Expenditure Observer.

The DEO will deal on priority basis the cases where permission has already been accorded to the candidates/political parties, if a request for change of helicopter is received from a

candidate/political party at the last moment, and decision will be communicated within 03 hours of receipt of application to the candidate or political party concerned. (**Annexure- C11**)

**District Expenditure Monitoring Committee (DEMC) (Refer Annexure- C10)**

- (i) If the Returning Officer or any officer authorized, by the District Election Officer/ Returning Officer, is in receipt of information during election process that any candidate has incurred or authorized certain expenditure and has not shown either a part or whole of it in his day to day accounts of election expenditure, maintained by him under section 77(1) of the Representation of People Act,1951, or has not produced the said accounts for inspection on the scheduled date before the authorized officer or Expenditure Observer, then the Returning Officer shall issue a notice along with the evidence thereof to the candidate preferably within 24 hours of the date of receipt of information or inspection of accounts mentioning the details of expenses, which are not shown truly or correctly in day-to-day account or informing him that he failed to produce his account, as the case may be. However, in case of suspected “Paid News” items, where notice is issued or is being issued by the Returning Officer as per the recommendation of the Media Certifying and Monitoring Committee (MCMC), such items shall not be covered in this notice.
- (ii) Such candidate may reply to the notice within 48 hours, explaining the reasons for omission or default which is brought to his notice. In cases where the candidate accepts the fact of suppressed expense mentioned in the notice, the same shall be added to his election expenses.
- (iii) Where candidate fails to produce his day to day account for inspection and in spite of the notice, the failure continues, then FIR is to be filed under section 171 (I) of Indian Penal Code, after 48 hours of service of such notice and the permission for use of vehicles etc. by the candidate for election campaign shall be withdrawn.
- (iv) Where no reply is submitted by the candidate or his election agent within 48 hours of receipt of the notice, then the candidate shall be deemed to have accepted the suppressed amount mentioned in the notice and the same shall be added to the election expenses of such candidate.
- (v) If the candidate or his election agent disputes the suppressed expenditure, mentioned in the notice, he shall submit the reply mentioning the reasons for disagreement and the same shall be forwarded to the District Expenditure Monitoring Committee (DEMC) consisting of the following:
  1. Expenditure Observer in charge of the Constituency
  2. DEO



3. Dy. DEO/Officer in charge of Expenditure Monitoring of the District.

- (vi) The DEMC shall decide the case after examining the evidence mentioned in the notice and reply of the candidate thereto, preferably within 72 hours from the date of receipt of the reply from the candidate, whether such suppressed expenditure shall be added or not to the election expenses account of the candidate.

### **DEO's Scrutiny Report and Action thereon at ECI Level**

After receiving reports from the DEOs through the CEO, the Commission shall examine each report and decide on what action needs to be taken in each case. This action can be any one of the following: -

- (a) If the Commission deems fit, it may accept the account submitted by the candidate as being within time and in the manner required by the Act and the Rules.
- (b) If the Commission considers that a candidate has failed to submit his account within time or in the manner required by the Act and the Rules, the Commission shall issue a notice to the candidate to show cause as to why he should not be disqualified u/s 10 A of the R. P. Act, 1951.

The notice shall be served on the candidate by the DEO, and the evidence of having served the notice shall be forwarded by the DEO to the Commission. The Commission after considering the reply, if any, received from the candidate may pass appropriate orders in accordance with law.

### **3. ROLE OF CHIEF ELECTORAL OFFICER (CEO)**

The CEO shall hold meeting with all political parties at state level within three days of announcement of election and explain the new Expenditure Monitoring Measures. He shall also handover a copy of the Compendium of Expenditure Monitoring Instructions both in English and local language.

The CEO shall hold a meeting with all media houses and journalists at state level and explain the provisions of section 127 A of the R. P. Act 1951 and the instructions of ECI on advertisements and "Paid News". He shall also hand over the copy of Compendium of Election Expenditure Instructions to them.

The CEO shall examine the scrutiny and summary reports submitted by the DEO, and shall forward the same to the Commission within 45 days of declaration of result along with additional comments if he/she feels so. **(Annexure- C12)**

It has been observed that time frame prescribed in the Rule 89 of the Conduct of Elections Rules, 1961 is not being followed by the DEOs leading to undue delay in disposal of accounts cases. Keeping in view the observation of the Karnataka High Court (Judgment dated 26.07.1999 of the Karnataka High Court in WP No. 4357 of 1999-Guinness Hite Paksha Rangawamay Vs. Chief Election Commissioner and Ors.) which inter-alia states that there cannot be undue delay in passing order under section 10A and it should be passed within reasonable time, the Commission has fixed a deadline of one year for disposal of all cases pertaining to account of election expenses (**Annexure-C19**).

**Election Expenditure Statement of the Candidate on the CEO's Website and entry of DEO's Scrutiny Report in Encore:**

Scanned copy of the Abstract Statement (Part I to Part IV and schedule 1 to 11) of all the candidates along with copies of all notices issued by the RO, if any, and the replies thereto, during election period, must be put on the website of the CEO, positively within 3 days of lodging of account of election expenses by the candidate, for wider dissemination of information to the public. An instruction may be issued in this regard by the CEO to all DEOs, that the summary of account of election expenses (Abstract Statement) be put on the website of the CEO within 3 days of receipt of the account of election expenses of the candidate under single caption, namely, "**General Election to the Legislative Assembly, 20...(Name of the State)-Candidates' Election Expenditure**". Any delay in this regard should be strictly avoided. Preparatory activities like providing linkage to all the DEOs on CEO's website may be completed well before the due date for poll in the constituency.

The Commission has developed a new data entry portal as **Encore**, for online filing of the DEO's Scrutiny Report in respect of the contesting candidates. The online form contains the same columns as the physical format of DEO's Scrutiny Report. The data entry portal can be accessed by visiting the link <https://encore.eci.gov.in>. It is to be ensured that data is entered online within 3 days of finalization of DEO's Scrutiny Report. (**Annexure- C17**)

**Compilation of Seizure Reports**

To ensure that all records regarding seizures made during the elections are maintained properly and correctly, the Chief Electoral Officers have to compile the details of seizure in the prescribed formats (**Annexure-C3**) after taking necessary inputs from the Nodal Officer of Police, DEOs and DG Income Tax (Inv.) etc., **and furnish the same to the Commission on the day of poll**. Simultaneously, the Nodal Officer of the Police, Nodal Officer of Income Tax Department and Nodal Officer of the Excise Department shall send their separate consolidated report of seizure made during election process on the day of poll in prescribed format (**Annexure-C4, C5 & C6**).

The date wise sub totals of seizure of each category for the district, the person from whom it has been seized and the authority to which it has been handed over (each seizure to be shown separately) will be maintained by the CEO office and only the consolidated total figures shall be sent to Election Commission of India in the proforma enclosed.

The CEO shall send monthly progress report of the seized amount/articles and status of FIRs registered during the election campaign to the Commission, by 7<sup>th</sup> day of the succeeding month.

After the statement of election expenditure is filed by the political parties, the CEO shall compare DEO's reports on party expenditure with the statement of election expenses of political parties, by down loading the statements from the ECI website. If there is any discrepancy in the statement, report may be sent to the Commission by the CEO.

**Annexure-C1**

**Details of Campaign Expenditure of Political Parties for General Party**

**Propaganda as observed by the District Election Officers (to be submitted to the CEO)**

(From date of announcement to completion of election.)

1	2	3	4	5	6	7	8.
Sl. No.	Name of the Political Party	Nature of Expenditure recorded during rally, procession, public meeting etc.  (for example Media advert., cut-outs, banners, helicopters, aircrafts etc. )	Quantity	Rate	Total Expenditure	Evidence collected in exhibit no. /cassette no. etc. with date	Remarks

Date:

Signature  
DEO/CEO

Monthly Report by DEO (Part-A)

Name of State/UT-

Name of District-

Sl. No.	No. and Name of Constituency	Total Number of candidates	No. of candidates who have filed Accounts	No. of candidates who have not filed Accounts	No. of candidates who have not filed Accounts in the prescribed manner	No. of candidates for whom scrutiny of Accounts completed by DEO	No. of candidates for whom discrepancy found between Candidate register and Shadow Observation Register	No. of candidates for whom Report sent to CEO	No. of candidates for whom notices issued by ECI	No. of candidates whose Accounts have been accepted by the Commission	No. of candidates disqualified

Signature of DEO

### Monthly Report by DEO (Part-B)

Name of State/ UT –

Name of District -

Sl. No.	No. and Name of Constituency	Name of Candidate	Name of Political Party/ Independent	Status of Account Statement

Note – In the Status column it should be mentioned whether candidate has submitted his account. If submitted, then mention the date of submission. Whether scrutiny completed by DEO; whether any discrepancy found between candidate's account and Shadow Observation Register; whether report sent by the DEO to CEO; whether notice served on the candidate; whether account accepted by the Commission. If account not accepted by the Commission, whether case is pending or whether candidate has been disqualified. If disqualified, then mention the date of disqualification order.

**Signature of DEO**

**Report on Seizure (up to 12 O`clock) Election Expenditure Monitoring on poll day by the CEO**

**(Report is to be sent to the Election Commission of India by 1 PM on poll day)**

Sl. No.	Details	Remarks		
		FS	SST	SHO/Police Authority
1.	Total No. of Expenditure Observers Deployed across the State/UT			
2.	Total No. of Flying Squads (FS) deployed across the State/UT			
3.	Total No. of Static surveillance Teams (SST) deployed across the State/UT			
4.	Total No. of Excise Teams Deployed across the State/UT			
5(a).	Total amount of cash seized during election process (In Rs)			
5(b).	Total amount of cash released after verification by FS, SST and Police as per 5(a)			
5(c).	Total amount of cash handed over to the Income tax Department by the FS, SST and Police as per 5(a)			
5(d)	Balance amount of seizure covered by FIR lodged by the FS/ SST/Police and lying with election authorities/kept in treasury/kept as per direction of the competent court{5a-(5b+5c) (In Rs.)			
6.	Total Liquor, (In Litres with approx. value in Rs.) , drugs (in Kg with approx. Value in Rs.) and others item seized across the State/UT during election process	Liquor (In Litres)	Total drugs/Narcotics/ Psychotropic substances seized (In Kg )	Total of Other Items seized i.e. Campaign Material, Dhotis, Sarees, etc. during Election
		Monetary Value approx (In Rs.)	Monetary Value approx (In Rs.)	Monetary Value approx (In Rs.)
7a.	By FS			
7b.	By SST			

7c.	By Excise Dept.			
7d.	By Police			
7e.	Others			
7f.	Total	..... Liters	.....Kg	Rs.
		Rs.	Rs	
8.	(a) Total No. of suspected cases of 'Paid News' reported across the State/UT, where notices have been issued			
	(b) Out of (a) above Total no. of Paid News cases decided by (i) Dist. MCMC (ii) State MCMC			
9.		By FS	By SST	By other Police
9a.	Total No. of expenditure related FIR/Police cases registered across the State/UT			
9b.	Arrests, if any, related to bribe/gratification etc.			
9c.	Total No. of FIR/Police cases registered for Excise law violation			

Signature of the CEO/ In charge of the nodal officer Election Expenditure Monitoring

Date

To

The Secretary (EXP), Election Commission of India, New Delhi -110001



**Annexure –C4**

**Seizure made by Police Department upto 12 O`clock on poll day**  
**(Report is to be sent to the Election Commission of India by 1 PM)**

Sl. No.	Description	By Flying Squad (FS)	BY Static Surveillance Team (SST)	By others SHO/Police
1.	Total amount of cash seized during election process (In Rs. )			
2.	Out of 1 above total amount of cash released after verification by FS, SST and Police			
3.	Out of 1 above total amount covered by FIR/Complaint in court			
4.	Out of 1 above, total amount of cash handed over to the Income Tax Authority			
5.	Balance amount of seizure on which FIR has been lodged by the FS/ SST/Police and are lying with election authorities/kept in treasury/kept as per direction of the court  {1- (2+4)} ((In Rs.)			
6	Total Liquor, (In Litres with approx. value in Rs.), drugs (in Kg with approx. Value in Rs.) and others item seized across the State/UT	Liquor (In Litres)	Total drugs/Narcotics/ Psychotropic substances seized (In Kg)	Total of Other Items seized i.e. Campaign Material, Dhotis, Sarees, etc. during Election process
		Monetary Value approx (In Rs.)	Monetary Value approx (In Rs.)	Monetary Value approx (In Rs.)
6a.	By FS			
		Rs.	Rs.	Rs.
6b	By SST			
6c	By Police			

6d	By Excise Deptt.			
6e	Total (6a + 6b + 6c + 6d)	.....Liters	.....Kg	
		Rs.	Rs	Rs.
7.	Total No. of Expenditure related FIR/Police cases registered across the State/UT			
8.	Total No. of Arrests, if any related to bribe/ gratification etc.			

Signature  
Designation

Date:

To

1. Secretary (EXP)  
Election Commission of India  
New Delhi -110001

2. The Chief Electoral Officer  
**Name of State:-**

**Seizure of cash made by IT Dept. up to 12 O`clock on poll day**  
**(Report is to be sent to the Election Commission of India by 1 PM on poll day )**

S. No.	Particulars	Amount (In Rs. )
1	Total amount of cash handed over to the Income tax Department by the FS or SST or Police during election process	
2	Out of (1) above total amount of cash seized by Income Tax Deptt. during election process under the Income Tax Law	
3	Out of (1) above total amount of cash <b>released</b> by the Income Tax Authority which was handed over by the FS or SST or Police authority during election process	
4	Out of (1) above balance amount of cash taken into custody by the Income Tax Deptt., where action is pending for further investigation under the Income Tax Laws{1-(2+ 3)}(in Rs.)	
5	Amount of any seizure made on suo motu cases based on complaints received during election process	
6	Total (4 + 5) (in Rs.)	

Signature  
Name & Designation

Date:

To

1. Secretary (EXP)  
Election Commission of India  
New Delhi -110001
2. The Chief Electoral Officer  
Name of State:-

**Seizure and raids etc. by the Excise Dept. upto 12 O`clock on poll day**  
**(Report is to be sent to the Election Commission of India by 1 PM on poll day)**

Consolidated report of seizure of all types Liquors in (Litres)	Values in Rs. (Approx.)	Total drugs/Narcotics/ Psychotropic substances seized	Values in Rs. (Approx.)	Total Raids during election process (No.'s)	Total No. of FIR/Police cases registered for excise violations

Signature  
Designation

Date

To

1. The Secretary (EXP)  
Election Commission of India  
New Delhi -110001

2. The Chief Electoral Officer  
Name of State:-

Election Commission's letter No. 76/2004/J.S.II, dated 17.03.2004 addressed to the Chief Electoral Officers of all States/Union Territories.

**Subject:- Lodging of account of election expenses - Preparation of rate charts**

I am directed to enclose herewith a copy of the Commission's letter No.76/2003/J.S.II, dated 30<sup>th</sup> October, 2003, addressed to the Chief Electoral Officers of Madhya Pradesh, Chhattisgarh, Rajasthan, Mizoram and NCT of Delhi, on the subject cited in connection with General Election to Legislative Assemblies of these States.

It was directed in the above referred letter that the District Election Officers shall compile the rate charts of the items shown in the list enclosed with the said letter on the basis of the rates prevailing in the district concerned and the rate list shall be furnished to all observers and to the designated officers appointed by the District Election Officers.

The instructions contained in the above mentioned letter dated 30<sup>th</sup> October, 2003 shall be strictly followed at the current General Elections to the Lok Sabha and Legislative Assemblies and at all future elections.

**ELECTION COMMISSION OF INDIA**

NIRVACHAN SADAN, ASHOKA ROAD, NEW DELHI -110001

Commission's letter No. 76/2003/J.S.II

Dated : 30<sup>th</sup> October, 2003

To

- The Chief Electoral Officers of
- (i) Madhya Pradesh, Bhopal
  - (ii) Chhattisgarh, Raipur
  - (iii) Rajasthan, Jaipur
  - (iv) Mizoram, Aizawl
  - (v) NCT of Delhi, Delhi

Subject: - Lodging of account of election expenses - Preparation of rate charts

Madam/Sir,

I am directed to say that the Commission has recently revised the proforma for maintenance of accounts of election expenses by the candidates in the light of the recent amendment to Section 77 (1) of the Representations of the People Act, 1951 vide its letter No.76/2003 J.S.II, dated 14.10.2003.

In order to facilitate the scrutiny of expenditure which is to be maintained on a daily basis by the candidates in the prescribed proforma, the Commission has directed that all District Election Officers shall compile the rate charts of the items in the enclosed list on the basis of the rates prevailing in the district concerned. These rate lists be furnished to all Observers immediately

on their arrival in the respective districts and to all designated officers appointed by the District Election Officer for scrutiny of accounts by the contesting candidates. A copy of this instruction may be handed over to the Observers by the District Election Officer upon their arrival.

#### RATE CHART

1. Hiring charges of Loudspeaker with amplifier and microphone
2. Construction of podium/ pandal (standard size to seat 4-5 persons)
3. Cloth Banner
4. Cloth Flags
5. Plastic Flags
6. Hand Bills (cost to be calculated and print order ascertained from printer - refer 127A of R. P. Act, 1951).
7. Posters
8. Hoardings
9. Cut outs (wooden)
10. Cut outs (Cloth/Plastic)
11. Video Cassettes
12. Audio Cassettes
13. Erection of Gates
14. Erection of Arches
15. Daily hiring charges of vehicles:
  - (i) Jeep/Tempo/Trucker, etc.
  - (ii) Sumo/Qualis
  - (iii) Cars
  - (iv) Three - Wheelers
  - (v) Cycle - Rickshaws
16. Hiring charges of hotel rooms/guest houses
17. Charges of drivers, salary
18. Hiring charges of furniture (chairs, sofa, etc.) and fixtures
19. Hiring charges of hoarding sites from municipal authorities.
20. Other items commonly used in a district (DEO to prepare rate list of such items.

**ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No.76/Instructions/2013/EEPS/Vol.VIII

Dated: 25<sup>th</sup> October, 2013

To

The Chief Electoral Officers of

1. Gujarat

2. Tamil Nadu

Sub:- Bye-elections to the Gujarat and Tamil Nadu Legislative Assemblies-Uploading the candidate's day to day account register on DEO/CEO Website-Reg.

Madam/Sir,

I am directed to refer to the Commission's letter no. 464/Exp. Obs./BE/2013/EEPS, Vol. I, dated 09-10-2013 and to state that after every inspection during the election process, the day to day election accounts Register of the candidate shall be scanned till the date of inspection and uploaded on to the DEO's portal with link provided to the CEO's website, besides displaying photo copy on the notice board. The DEOs are requested to ensure that necessary arrangements are made for scanning and uploading on to the website.

2. This may be brought to the notice of all election authorities, including the Expenditure Observers and shall be given publicity.

3. Kindly acknowledge the receipt.

Yours faithfully,

Sd/-

(AVINASH KUMAR)  
UNDER SECRETARY

**ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/Instructions/EEPS/Vol-XIX

Dated: 30<sup>th</sup> December, 2014

To

The CEOs of all States/UTs

Subject: Refreshment of polling /counting agents and expenditure on kiosks, :- accounting notional cost in the account of election expenses of the candidate – Reg.

Sir/Madam,

I am directed to invite your attention on the subject cited and to state that on going through the election expenditure statements of the candidates, it is noticed that the candidates do not show any expenditure on account of the polling/counting agents, campaign workers, etc. Since candidates incur expenditure on food and refreshment and also payment of daily allowances, etc., for their polling/counting agents and campaign workers during election process and subsequently, such expenses also need to be included in their account. The DEOs may be asked to notify the notional rates of lunch, dinner and light refreshment, daily allowances, etc., for the polling/counting agents and campaign workers, on the basis of prevalent rates in their respective districts after due consultation with the political parties as envisaged in Paras 14.2 and 14.3 of the Compendium of Instructions on EEM, in the list of items of expenditure used for election campaign.

2. I am further directed to state that candidates/political parties open kiosks, campaign offices, etc., in the constituency, during election process and such expenses like rent or electricity or furnishing like shamiana etc., after the date of filing of nomination are to be included in the account of the candidate. The DEOs are required to include the notional rates of erection/construction of such kiosks, campaign offices, etc., in the constituency on the basis of prevalent rates, after due consultation with the political parties as envisaged in Paras 14.2 and 14.3 of the Compendium of Instructions on EEM in the list of items of expenditure used for election campaign.

Receipt of the letter may kindly be acknowledged.

Yours faithfully,

Sd/-

(Satyendra Kumar Rudola)

Secretary



**ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

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

Dated: 29<sup>th</sup> May 2015

To

The Chief Electoral Officers of  
All States and UTs

Subject:- Account Reconciliation Meeting with the candidates/ election agents with the District Expenditure Monitoring Committee (DEMC)- regarding

Sir,

In supersession of Commission`s Order No.76/Instructions/EEPS/2013/ Vol-I, dated 14<sup>th</sup> March, 2013 regarding under-stated amount of election expenditure and the decision of the District Expenditure Monitoring Committee (DEMC), I am directed to forward herewith revised order of the Commission to be followed by the DEMC in disposing of the cases of under- statement of account of election expenses of the candidates (Changes in italics).

2. I am further directed to request you to bring it to the notice of all the DEOs, Expenditure Observers, officials concerned, candidates and political parties.
3. Kindly acknowledge the receipt of this letter.

Yours faithfully,

Sd/-  
(S. K. Rudola)  
Secretary

# ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

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

Dated: 29<sup>th</sup> May, 2015

## Order

Whereas, the Superintendence, direction and control of all elections to Parliament and the Legislature of every State is vested in the Election Commission under Article 324 of the Constitution; and

Whereas, reports are received that the candidates *at elections to Lok Sabha and State Legislative Assembly* are spending excessive amount in *their* election campaigns, which disturbs the level playing field, and are *often* not showing correct expenses in the day –to-day accounts of their election expenses;

Now, therefore, the Election Commission of India hereby issues the following order for maintaining the purity of election process:

(i) If the Returning Officer or any officer authorized, by the *District Election Officer/ Returning Officer*, is in receipt of information during election process that any candidate has incurred or authorized certain expenditure and has not shown either a part or whole of it in his day to day accounts of election expenditure, maintained by him under section 77(1) of the Representation of People Act, 1951, or has not produced the said accounts for inspection on the scheduled date before the authorized officer or Expenditure Observer, then the Returning Officer shall issue a notice along with the evidence thereof to the candidate preferably within 24 hours of the date of receipt of information or inspection of accounts mentioning the details of expenses, which are not shown truly or correctly in day-to-day account or informing him that he failed to produce his account, as the case may be. However, in case of suspected Paid News items, where notice is issued or is being issued by the Returning Officer as per the recommendation of the Media Certifying and Monitoring Committee (MCMC), such items shall not be covered in this notice.

(ii) Such candidate may reply to the notice within 48 hours, explaining the reasons for omission or default which is brought to his notice. In cases where the candidate accepts the fact of suppressed expense mentioned in the notice, the same shall be added to his election expenses.

(iii) Where candidate fails to produce his day to day account for inspection and in spite of the notice, the failure continues, then FIR is to be filed under section 171 (I) of Indian Penal Code, after 48 hours of service of such notice and the permission for use of vehicles etc. by the candidate for election campaign shall be withdrawn.

(iv) Where no reply is submitted by the candidate or his election agent within 48 hours of receipt of the notice, then the candidate *shall be deemed to have accepted the* suppressed amount mentioned in the notice and the same shall be added to the election expenses of such candidate.

(v) If the candidate or his election agent disputes the suppressed expenditure, mentioned in the notice, he shall submit the reply mentioning the reasons for disagreement and the same shall be forwarded to the District Expenditure Monitoring Committee (DEMC) consisting of the following:

1. Expenditure Observer in charge of the Constituency
2. DEO
3. Dy. DEO/Officer in charge of Expenditure Monitoring of the District.

(vi) The DEMC shall decide the case after examining the evidence mentioned in the notice and reply of the candidate thereto, preferably within 72 hours from the date of receipt of the reply from the candidate, whether such suppressed expenditure shall be added or not to the election expenses account of the candidate.

(vii) **Training:**

a. The DEO shall organize one day facilitation training programme for all the candidates/ election agents and the personnel engaged for receiving the accounts within one week before the last date of submission of the account of election expenses.

b. The Nodal Officer of the Expenditure Monitoring Cell and Assistant Expenditure Observer should be associated in the training programme to explain the procedure of e-filing of accounts, the forms and affidavits to be filed and frequently noticed defects. Consequence of not filing or filing incomplete forms or not filing in the manner prescribed or not showing correct accounts shall also be explained to the candidates/agents.

c. *In this training programme they will also be apprised about the Account Reconciliation meeting, in which they should come prepared with all final accounts and registers.*

d. The DEO shall notify the date and venue of training on procedure of lodging the final accounts and also about the date of Account Reconciliation meeting, positively on *or by* the date of declaration of result.

(viii) **Account Reconciliation meeting:**

*(a) The candidates shall be given another opportunity to reconcile the under- stated amount of election expenditure, if any, in the **Account Reconciliation Meeting**, to be convened by the DEO, on the 26<sup>th</sup> day of the declaration of result. The DEO shall ensure that each candidate is informed in writing on or by the day of declaration of result about this meeting, so that they/ their election agents can reconcile the disputed items of election expenditure in their*

*accounts of election expenses with the evidence gathered during election process and the notices issued by the RO.*

(b) The DEMC, after scrutinizing the accounts, shall pass the order in writing giving detailed reasons in cases, where the differences could not be reconciled and serve it on the candidate/agent on the same day. If the candidate agrees with the DEMC order, he/she may incorporate the same in his final accounts. If the candidate does not agree with the DEMC order, he/she may lodge his final accounts with the DEO, with the reasons for the disagreement by way of a letter to DEO.

*(c) If the candidate has already lodged his accounts prior to Account Reconciliation meeting, he/she may revise the accounts, within the statutory period of 30 days of completion of election, in order to incorporate the findings of DEMC.*

*(ix) If the candidate does not file his statements of election expenses without any valid reasons within the stipulated period of 30 days from the day of declaration of result, then the DEO shall call for the explanation of the candidate suo motu and send the report to the Commission along with the reply of the candidate and his recommendation.*

*(x) In spite of the Account Reconciliation meeting, if there is disagreement with the accounts lodged by the candidates, the DEO shall forward the Scrutiny report to the Commission, with his recommendations, DEMC Order, certified copies of registers, bills and vouchers and other pieces of evidence.*

(xi) The DEO's scrutiny report has to be entered in EEMS software\* within seven days of its finalization.

(xii) The above procedure shall be followed with immediate effect.

2. The Commission further directs the CEOs to bring it to the notice of all political parties, candidates, members of DEMC and all concerned in the State.

**By order,**  
**Sd/-**  
**(S. K. Rudola)**  
**Secretary**

**\*Please refer Annexure-C17**

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

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

Dated: 11<sup>th</sup> October, 2015

To

The Chief Electoral Officer  
of all States/UTs.

Subject:- Change of helicopter by the candidates/political parties at last moment – Permission on priority basis by the DEO - regarding.

Sir/Madam,

I am directed to refer to the Standard Operating Procedure (SOP) issued by the Bureau of Civil Aviation Security (BCAS), Ministry of Civil Aviation, Govt. of India vide their Office Memorandum No. CAS-7 (15)/2012/Div-I (Election) dated 03.07.2013 (copy enclosed) and to state that under the existing provision contained in Para (ix) of the aforementioned OM, at remote/uncontrolled airports and helipads application will have to be made either by the candidate or by the political party to the DEO concerned, at least 24 hours before landing, mentioning the details of travel plan, place of landing in the district and names of passengers in the aircrafts/helicopters so that DEO can make adequate arrangements for security, law and order issues and also to make available the coordinates of the helipad. On receipt of such application, DEO shall issue permission on the same day on priority basis.

2. The Commission has considered the above said provision and taking into account hardships caused to the candidates/political parties during election, it has been decided that in those cases where permission has already been accorded to the candidates/political parties, if a request for change of helicopter is received from a candidate/political party at the last moment, then it will be dealt with by the DEO on priority basis and decision will be communicated within 03 hours of receipt of application to the candidate or political party concerned.

3. Kindly bring it to the notice of all DEOs and concerned officers.

Yours faithfully,

Encl: As above

Sd/-

(S. K. RUDOLA)  
SECRETARY

Copy to :-

1. The Commissioner of Security (CA), Bureau of Civil Aviation Security, Ministry of Civil Aviation, 'A' Wing, Janpath Bhawan, Janpath, New Delhi – 110001 (By Special Messenger).
2. EPS Section/MCC Section/East-1 Section.

Sd/-  
(S. K. RUDOLA)  
SECRETARY

**ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

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

Dated: 2<sup>nd</sup> June, 2016

To

The Chief Electoral Officers of  
all States and UTs.

Subject:- Procedure for preparation of Scrutiny Report and Summary Report in respect of  
accounts of elections expenses of the Candidates – regarding.

Sir/Madam,

In partial modification of the Commission's letter No. 76/Instructions/2013/EEPS/  
Vol. IV, dated 24<sup>th</sup> December, 2013, I am directed to forward herewith the procedure to be  
adopted by the DEO in preparation of scrutiny report under rule 89 of the Conduct of  
Elections Rules, 1961 on the election expenses accounts lodged by the candidates.

The procedure referred to above may kindly be brought to the notice of all concerned  
for necessary action and compliance. The new procedure will be applicable prospectively  
and shall come into force with effect from the date of issue of this letter.

Yours faithfully,

Sd/-  
(AVINASH KUMAR)  
SECRETARY

Copy to : -

1. Sr. PPS/PSO to the Hon'ble CEC/EC (J)/EC (R).
2. PPS to DECs/DG.
3. PA to all Sr. Principal Secretaries, Principal Secretaries and Secretaries.
4. All Under Secretaries.
5. All Zonal Sections/Communication Section/CEMS-I & II/Computer Section/PPEMS/  
SDR Section.

## **Procedure for preparation of DEO's scrutiny and summary report**

1. Every contesting candidate is required to file his/her account of election expenditure with the DEO within the statutory time limit of 30 days from the date of declaration of result. As soon as the accounts are received by the DEO, the Abstract Statement of each account should be scanned and put in the website of CEO within 3 days of receipt by the DEO for wider dissemination among public.

### **2. Account Reconciliation Meeting :-**

2.1 The Account Reconciliation Meeting shall be convened by the DEO on the 26<sup>th</sup> day of the declaration of result in which the candidate shall be given another opportunity to reconcile the understated amount of his/her election expenditure, if any. The DEO shall ensure that each candidate is informed about this meeting in writing on or by the day of declaration of result, so that the candidates/their election agents can be present at the meeting and reconcile the disputed items of election expenditure in their accounts of election expenses with the evidence(s) gathered during election process and the notice(s) issued by the RO.

2.2 If no notice on understatement of items had been issued to the candidate during the election process, the DEO is to issue letter within 15 days of declaration of result to obtain reply of the candidate. Both letter/reply to be considered in Account Reconciliation Meeting first and subsequently shall be informed to the ECI with the recorded views of the District Expenditure Monitoring Committee (DEMC).

2.3 In the Account Reconciliation Meeting, the District Expenditure Monitoring Committee (DEMC) shall scrutinize the accounts and in cases where the differences could not be reconciled, shall pass an order in writing, giving detailed reasons, and serve it on the candidate/agent on the same day. If the candidate agrees with the DEMC order, he/she may incorporate the same in his/her final accounts. If the candidate does not agree with the DEMC order, he/she may lodge his/her final account with the DEO, with the reasons for the disagreement by way of a letter to the DEO.

2.4 If the candidate has already lodged his/her account prior to the Account Reconciliation meeting, he/she may revise the account, within the statutory period of 30 days of declaration of result of election, in order to incorporate the findings of the DEMC.

### **3. Scrutiny of Accounts:**

3.1 After receipt of the final accounts from the candidates, the same shall be scrutinised by the DEMC.



3.2. Where the accounts submitted by the candidates involve procedural defects such as (i) vouchers not signed; (ii) duly sworn in affidavit not filed; (iii) register of day to day account along with bank register and cash register not duly signed, (iv) Abstract Statement (Part-I to Part IV and schedule 1 to 10\*\*) not filled up/not duly signed; (v) Cash Expenditure in excess of Rs. 20,000/-\*\*\* not incurred through cheque, (vi) Expenditure outside the bank account; (vii) self certified copies of the statement of bank account not submitted and (viii) if the bank account is not opened at all, within 3 days of receipt of the accounts the DEO shall issue a notice giving the candidate 3 days time to rectify the defect. The reply of the candidate will be examined by the DEO and he shall forward the copy of notice and reply of the candidate, if any, to the Commission, along with his/her comments.

3.3 In cases of delay in filing of accounts, not exceeding 15 days from the due date, the DEO shall suo-motu issue a notice to the candidate calling for explanation for the delay. The reply of the candidate will be examined by the DEO and he shall forward the copy of notice and reply of the candidate, if any, to the Commission, along with his comments.

4. The DEO shall finalize the candidate wise summary and scrutiny reports in the prescribed format (Annexure-21\* of the Compendium) by the 37<sup>th</sup> day from the date of declaration of result and shall forward the same to the CEO office preferably by the 38<sup>th</sup> day (Para 11.5 of the Compendium of Instructions). The DEO reports, duly forwarded by the CEO should reach the Commission within **45 days** of declaration of result.

5. In cases where disagreement persists even after the Account Reconciliation Meeting and the DEO does not agree that expenses have been correctly reported by the candidate, the DEO shall, along with the scrutiny report, enclose certified copies of the relevant documents viz. minutes of DEMC/Account Reconciliation Meetings, notices issued, reply from the candidate, rate chart, Shadow Observation Register (SOR), Election Expenditure Register of the candidate with the documents, duly serial numbered.

6. The DEO shall get the data entered into the EEMS software\*\*\*\* within 3 days of the finalisation of the candidate-wise scrutiny report.

7. The new procedure will be applicable prospectively from the date of issue of these guidelines, i.e. 2<sup>nd</sup> June, 2016.

**Note: \*Please refer Annexure-C13 for Annexure-21 as the Compendium has been revised.**

**\*\* Please refer Annexure-E2, total no. of Schedules is 11 now.**

**\*\* \* Please refer Annexure-E11 and E12**

**\*\*\*\* Please refer Annexure-C17**

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

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

Dated: 2<sup>nd</sup> June, 2016

To

The Chief Electoral Officer of  
all States and UTs.

Sub:- Modified format of DEO's scrutiny report (Annexure-21) -Regarding.

Sir/Madam,

I am directed to refer to Annexure-21 of "Compendium of Instructions on Election Expenditure Monitoring (April - 2016)" regarding candidate wise scrutiny report of DEO on election expenditure account and to state that after implementation of Account Reconciliation Meeting Scheme, modified format is being forwarded herewith with the request to bring it to the notice of all District Election Officers etc. for compliance. This new format will be applicable prospectively and shall come into force with effect from the date of issue of this letter.

Yours faithfully,

Sd/-

(AVINASH KUMAR)  
SECRETARY

Copy to:

1. Sr. PPS/PSO to the Hon'ble CEC/EC(J)/EC(R).
2. PPS to DECs/DG.
3. PA to all Sr. Principal Secretaries, Principal Secretaries and Secretaries.
4. All Under Secretaries.
5. All Zonal Sections/Communication Section/CEMS-I & II/Computer Section/PPEMS/SDR.

**Serial Number of the candidate in Summary Report of the DEO -----**

**Name of the State.....District.....Election.....**

<b>DEO's SCRUTINY REPORT ON ELECTION EXPENSES OF THE CANDIDATE UNDER RULE 89 OF C.E. RULES, 1961</b>		
<b>S.No.</b>	<b>Description</b>	<b>To be filled up by the DEO</b>
1.	Name & address of the candidate	
2.	Political Party affiliation, if any	
3.	No. and name of Assembly/Parliamentary Constituency	
4.	Name of the elected candidate	
5.	Date of declaration of result	
6.	Date of Account Reconciliation Meeting	
7.	(i) Whether the candidate or his agent had been informed about the date of Account Reconciliation Meeting in writing	<i>(i) Yes/No</i>
	(ii) Whether he or his agent has attended the meeting	<i>(ii) Yes/No</i>
8.	Whether all the defects reconciled by the candidate after Account Reconciliation Meeting (Yes or No). (If not, defects that could not be reconciled be shown in Column No. 19)	<i>Yes/No</i>
9.	Last date prescribed for lodging Account	
10.	Whether the candidate has lodged the account	<i>Yes/No</i>
11.	If the candidate has lodged the account, date of lodging of account by the candidate: (i) original account (ii) revised account after the Account Reconciliation Meeting	
12.	Whether account lodged in time	<i>Yes/No</i>
12 A.	If not lodged in time, period of delay	<i>..... days</i>
13.	If account not lodged or not lodged in time, whether DEO called for explanation from the candidate. If not, reason thereof.	<i>Yes/No</i>
14.	Explanation, if any, given by the candidate	
14A	Comments of the DEO on the explanation if any, of the candidate	

15.	Grand Total of all election expenses reported by the candidate in Part-II of the Abstract Statement				<i>Rs.</i> .....	
16.	Whether in the DEO's opinion, the account of election expenses of the candidate has been lodged in the manner required by the R. P. Act, 1951 and C.E. Rules, 1961				<i>Yes/No</i>	
17.	If No, then please mention the following defects with details					
	(i) Whether Election Expenditure Register comprising of Day to Day Account Register, Cash Register, Bank Register, Abstract Statement has been lodged				<i>Yes/No</i>	
	(ii) Whether duly sworn in affidavit has been submitted by candidate				<i>Yes/No</i>	
	(iii) Whether requisite vouchers in respect of items of election expenditure submitted				<i>Yes/No</i>	
	(iv) Whether separate Bank Account opened for election				<i>Yes/No</i>	
	(v) Whether all expenditure (except petty expenditure) routed through bank account				<i>Yes/No</i>	
18.	(i) Whether the DEO had issued a notice to the candidate for rectifying the defect				<i>Yes/No</i>	
	(ii) Whether the candidate rectified the defect				<i>Yes/No</i>	
	(iii) Comments of the DEO on the above, i.e. whether the defect was rectified or not.					
19.	Whether the items of election expenses reported by the candidate correspond with the expenses shown in the Shadow Observation Register and Folder of Evidence. If No, then mention the following:				<i>Yes/No</i>	
	Items of expenditure	Date	Page No. of Shadow Observation Register	Mention amount as per the Shadow Observation Register/folder of evidence	Amount as per the account submitted by the candidate	Amount understated by the candidate
	i					
	ii, iii .....					
TOTAL						
20.	Did the candidate produce his Register of Accounting Election Expenditure for inspection by the Observer/RO/Authorized persons 3 times during campaign period				<i>Yes/No</i>	

21.	If DEO does not agree with the facts mentioned against Row No. 19 referred to above, give the following details:-	
	(i) Were the defects noticed by DEO brought to the notice of the candidate during campaign period or during the Account Reconciliation Meeting	<i>Yes/No</i>
	(ii) If yes, then annex copies of all the notices issued relating to discrepancies with English translation (if it is in regional language) and mention the date of notice	
	(iii) Did the candidate give any reply to the notice ?	<i>Yes/No</i>
	(iv) If yes, please Annex copies of such explanation received, (with English translation of the same, if it is in regional language) and mention date of reply	
	(v) DEO's comments/observations on the candidate's explanation	
22.	Whether the DEO agrees that the expenses are correctly reported by the candidate.  (Should be similar to Column no. 8 of Summary Report of DEO)  Date:	<i>Yes/No</i>     <i>Signature</i> <i>(Name of the DEO)</i>

23. Comments, if any, by the Expenditure Observer* -	
Date:	Signature of the Expenditure Observer

\* If the Expenditure Observer has some more facts that have not been covered in the DEO's report, he may annex separate note to that effect.

\*\* The DEO scrutiny report is to be compiled by the CEO and forwarded to the Commission. If the CEO feels like giving additional comments, he or she may forward the comments separately.

**SUMMARY REPORT OF DEO FOR EACH CONSTITUENCY ON LODGING OF ELECTION EXPENSES ACCOUNTS BY CANDIDATES**

- (a) No. and name of Assembly/Parliamentary Constituency:  
 (c) State and District:  
 (e) Last date of lodging accounts:

- (b) Total No. of contesting candidates:  
 (d) Date of declaration of result of election/bye-election:  
 (f) Name of the elected candidate:

1.	2.	3.	4.	5.	6.	7.	8.	9.		10.	11.	
S. No.	Name of the candidate and Party Affiliation	Due date of lodging of account	Date of lodging of accounts by the candidate	Whether lodged in the prescribed format (Yes or No)	Whether lodged in the manner required by law (Yes or No)	Grand Total of the expenses incurred/authorized by the candidate/agent (as mentioned in Part-II of Abstract Statement)	Whether the DEO agrees with the amount shown by the candidate against all items of expenditure (Should be similar to point no. 22 of DEO's Scrutiny Report i.e. Annexure-C13)	Total expenses incurred by the Party (As reported in Part-III of Abstract Statement )		Total expenses incurred by others/entities as reported in Part-III of Abstract Statement		Remarks of the Expenditure Observer
								Lump Sum Amount in cash or cheque given to candidate by each Political Party	Grand Total of other expenses in kind by the Political Party	Lump sum Amount in cash / cheque given to the candidate (and mention names of donors)	Grand total of other expenses in kind incurred for the candidate	

**Signature of the DEO**

Comments of the Expenditure Observer, if any, \_\_\_\_\_

Date:

**Signature of the Expenditure Observer**

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/ECI/INST/FUNC/EEM/EEPS/2017/Vol. XIX

Dated: 13<sup>th</sup> December, 2017

To

The Chief Electoral Officer  
Tamil Nadu  
Chennai

Sub:- Bye-election to 11-Dr. Radhakrishnan Nagar AC, Tamil Nadu, 2017-Exclusion of items like T-shirt, saree etc. from Rate Chart-Regarding

Sir,

It has been brought to the notice of the Commission that in the rate chart issued by the DEO, Chennai, some items like saree, dhoti, blankets etc. have been included as valid items of expenditure and several candidates have shown expenditure incurred on T-shirts and sarees in their day to day account of election expenditure. In this regard, I am directed to refer to para 5 of Chapter D and the Commission's letter no. 76/Instructions/2011/EEM, dated 7<sup>th</sup> April, 2011 (Annexure-D9\*) (copies enclosed) in the Compendium of Instructions on Election Expenditure Monitoring (October, 2017) and to reiterate that supply and distribution of main apparels like saree, shirt, T-shirt, dhoti etc. by party/candidate is not permitted as it is bribery of voters. Inclusion of these kinds of main apparels in the rate chart has given impression that the election authority has given permission to parties/candidates to distribute these items among the voters to lure them.

The DEO, Chennai may accordingly be directed to exclude these items from the rate chart and to bring it to the notice of all political parties, candidates and election authorities immediately.

Yours faithfully,

Sd/-  
(MUKESH KUMAR)  
UNDER SECRETARY

*\*Please refer Annexure-D7 for Annexure-D9 as the Compendium has been revised*

**ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/ECI/INST/FUNC/EEM/EEPS/2019/Vol. VI

Dated: 18<sup>th</sup> February, 2019

To

The Chief Electoral Officers of  
all States and Union Territories.

Subject:-Fixation of dates for inspection of accounts of candidates 3 times during election period by Returning Officer -Reg.

Madam/Sir,

I am directed to state that there have been instances of fixation of different dates for inspection of accounts of candidates by Returning Officers and Expenditure Observers in the last elections. In this connection, I am directed to reiterate that in pursuance of the Commission's instructions laid down under the heading "Role of Returning Officer", sub heading "Inspection of Accounts", in part "C" of "Compendium of Instructions on Election Expenditure Monitoring (February, 2019)" (copy enclosed), the Returning Officer is required to prepare a schedule for inspection of Expenditure Register of each candidate in consultation with the Expenditure Observer. Three dates shall be fixed for inspection of Expenditure Register of candidates in such a way that the gap between two inspections should be at least three days and the last inspection should be fixed not before 3 days from the day of poll.

2. You are requested to bring it to the notice of all Returning Officers for necessary compliance and to fix the dates for inspection of Expenditure Registers of candidates in accordance with the aforesaid provisions of Commission's instructions.

Yours faithfully,

Sd/-

(RAJAN JAIN)  
UNDER SECRETARY



# ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 3/4/2019/SDR-Vol. I

Dated: 28<sup>th</sup> February 2019

To

The Chief Electoral Officers of  
All States and UTs

Sub:- Amendments in Form-26 (Format of Affidavit to be filed by candidates)

Sir/Madam,

I am directed to invite reference to the Commission's letter no. 3/4/2017/SDR/Vol. II, dated 10.10.2018, on the subject cited and to state that Form 26 appended to the CE Rules, 1961 has been further amended vide Ministry of Law and Justice Notification no. S.O. 1023 (E) dated 26.02.2019 (copy enclosed). The consolidated Form-26 after incorporating the amendments is enclosed herewith. The candidates are now required to file the affidavit in this amended Form-26.

2. This letter may be circulated to all DEOs, ROs in the State/Union Territory for necessary action on their part. This shall also be circulated to all Political parties based in the State, i.e. the State Units of the recognized Parties and recognized State parties of other States and all registered un-recognized political parties with headquarters based in your State/Union Territory, with instructions to take note of the amendments in Form-26. Adequate publicity shall also be given in this regard so that all concerned are aware of the amendments in Form-26.

3. Please acknowledge receipt and confirm action taken.

Yours faithfully,

Sd/-

(N. T. Bhutia)  
Secretary

**Form 26**  
**(See rule 4A)**

Please affix your recent passport size photograph here
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**AFFIDAVIT TO BE FILED BY THE CANDIDATE ALONGWITH NOMINATION  
PAPER BEFORE THE RETURNING OFFICER FOR ELECTION  
TO.....(NAME OF THE HOUSE)  
FROM.....CONSTITUENCY (NAME OF THE  
CONSTITUENCY)**

**PART A**

I.....\*\*son/daughter/wife  
of.....Aged.....years,  
resident of.....(mention full postal  
address), a candidate at the above election, do hereby solemnly affirm and state on oath as  
under:-

**(1)** I am a candidate set up by-----

(\*\*name of the political party) / \*\*am contesting as an Independent candidate.

(\*\*strike out whichever is not applicable)

**(2)** My name is enrolled in.....(Name of the  
Constituency and the State), at Serial No.....in Part No.....

**(3)** My contact telephone number(s) is/are.....and my  
e-mail id (if any) is..... and my social media account(s) (if any) is/are

(i).....

(ii).....

(iii).....

**(4) Details of Permanent Account Number (PAN) and status of filing of Income Tax return:**

Sl. No.	Names	PAN	The financial year for which the last Income-tax return has been filed	Total income shown in Income-tax return (in Rupees) for the last five Financial Years (as on the 31 <sup>st</sup> March)
1.	Self			(i)
				(ii)
				(iii)
				(iv)
				(v)
2.	Spouse			(i)
				(ii)
				(iii)
				(iv)
				(v)
3.	HUF (If the Candidate is Karta or Coparcener)			(i)
				(ii)
				(iii)
				(iv)
				(v)
4.	Dependent-1			(i)
				(ii)
				(iii)
				(iv)
				(v)
5.	Dependent-2			(i)
				(ii)
				(iii)
				(iv)
				(v)
6.	Dependent-3			(i)
				(ii)
				(iii)
				(iv)
				(v)

**Note: It is mandatory for PAN holder to mention PAN and in case of no PAN, it should be clearly stated “No PAN allotted”.**

**(5) Pending criminal cases-**

**(i) I declare that there is no pending criminal case against me.**

**(Tick this alternative, if there is no criminal case pending against the Candidate and write NOT APPLICABLE against alternative (ii) below)**

**OR**

**(ii) The following criminal cases are pending against me:**

**(If there are pending criminal cases against the candidate, then tick this alternative and score off alternative (i) above, and give details of all pending cases in the Table below)**

**Table**

(a)	FIR No. with name and address of Police Station concerned			
(b)	Case No. with Name of the Court			
(c)	Sections of concerned Acts/Codes involved (give no. of the Section, e.g. Section.....of IPC, etc.).			
(d)	Brief description of offence			
(e)	Whether charges have been framed (mention YES or NO)			
(f)	If answer against item (e) above is YES, then give the date on which charges were framed			
(g)	Whether any Appeal/Application for revision has been filed against the proceedings (Mention YES or NO)			

**(6) Cases of conviction**

**(i) I declare that I have not been convicted for any criminal offence. (Tick this alternative, if the candidate has not been convicted and write NOT APPLICABLE against alternative (ii) below)**

**OR**

**(ii) I have been convicted for the offences mentioned below:**

**(If the candidate has been convicted, then tick this alternative and score off alternative (i) above, and give details in the Table below)**

**Table**

(a)	Case No.			
(b)	Name of the Court			
(c)	Sections of Acts/Codes involved (give no. of the Section, e.g. Section..... of IPC, etc.).			
(d)	Brief description of offence for which convicted			
(e)	Dates of orders of conviction			
(f)	Punishment imposed			
(g)	Whether any Appeal has been filed against conviction order (Mention YES or No)			
(h)	If answer to item (g) above is YES, give details and present status of appeal			

**(6A) I have given full and up-to-date information to my political party about all pending criminal cases against me and about all cases of conviction as given in paragraphs (5) and (6). [candidates to whom this Item is not applicable should clearly write NOT APPLICABLE IN VIEW OF ENTRIES IN 5(i) and 6(i), above]**

**Note:**

- 1. Details should be entered clearly and legibly in BOLD letters.**
- 2. Details to be given separately for each case under different columns against each item.**

3. Details should be given in reverse chronological order, i.e., the latest case to be mentioned first and backwards in the order of dates for the other cases.

4. Additional sheet may be added if required.

5. Candidate is responsible for supplying all information in compliance of the Hon'ble Supreme Court's judgment in W. P (C) No. 536 of 2011.

(7) That I give herein below the details of the assets (movable and immovable etc.) of myself, my spouse and all dependents:

**A. Details of movable assets :**

Note: 1. Assets in joint name indicating the extent of joint ownership will also have to be given.

Note: 2. In case of deposit/Investment, the details including Serial Number, Amount, date of deposit, the scheme, Name of Bank/Institution and Branch are to be given.

Note: 3. Value of Bonds/Share Debentures as per the current market value in Stock Exchange in respect of listed companies and as per books in case of non-listed companies should be given.

**Note: 4. "Dependent" means parents, son(s), daughter(s) of the candidate or spouse and any other person related to the candidate whether by blood or marriage, who have no separate means of income and who are dependent on the candidate for their livelihood.**

Note: 5. Details including amount is to be given separately in respect of each investment.

**Note: 6. Details should include the interest in or ownership of offshore assets.**

**Explanation- For the purpose of this Form, the expression "offshore assets" includes, details of all deposits or investments in Foreign banks and any other body or institution abroad, and details of all assets and liabilities in foreign countries.**

Sl. No.	Description	Self	Spouse	HUF	Dependent-1	Dependent-2	Dependent-3
(i)	Cash in hand						
(ii)	Details of deposit in Bank accounts (FDRs, Term Deposits and all other types of deposits including saving accounts), Deposits with Financial Institutions, Non-Banking Financial Companies and Cooperative societies and the amount in each such deposit						

(iii)	Details of investment in Bonds, Debentures/Shares and units in companies/Mutual Funds and others and the amount.						
(iv)	Details of investment in NSS, Postal Saving, Insurance Policies and investment in any Financial instruments in Post office or Insurance Company and the amount						
(v)	Personal loans/advance given to any person or entity including firm, company, Trust etc. and other receivables from debtors and the amount.						
(vi)	Motor Vehicles/Aircrafts/ Yachts/Ships (Details of Make, registration number. etc. year of purchase and amount )						
(vii)	Jewellery, bullion and valuable thing(s) (give details of weight and value)						
(viii)	Any other assets such as value of claims/interest						
(ix)	<b>Gross Total value</b>						

**B. Details of Immovable assets:**

Note: 1. Properties in joint ownership indicating the extent of joint ownership will also have to be indicated.

Note: 2. Each land or building or apartment should be mentioned separately in this format.

**Note: 3. Details should include the interest in or ownership of offshore assets.**

S. No	Description	Self	Spouse	HUF	Dependent-1	Dependent-2	Dependent-3
-------	-------------	------	--------	-----	-------------	-------------	-------------

(i)	<b><u>Agricultural Land</u></b>						
	Location(s) Survey number(s)						
	Area (total measurement in acres)						
	Whether inherited property (Yes or No)						
	Date of purchase in case of self - acquired property						
	Cost of Land (in case of purchase) at the time of purchase						
	Any Investment on the land by way of development, construction etc.						
Approximate Current market value							
(ii)	<b><u>Non-Agricultural Land</u></b>						
	Location(s) Survey number(s)						
	Area (total measurement in sq. ft.)						
	Whether inherited property (Yes or No)						
	Date of purchase in case of self - acquired property						
	Cost of Land (in case of purchase) at the time of purchase						
	Any Investment on the land by way of development, construction etc.						
Approximate current market value							



(iii)	<b><u>Commercial Buildings</u></b> (including apartments) -Location(s) -Survey number(s)						
	Area (total measurement in sq. ft.)						
	Built-up Area (total measurement in sq.ft.)						
	Whether inherited property (Yes or No)						
	Date of purchase in case of self - acquired property						
	Cost of property (in case of purchase) at the time of purchase						
	Any Investment on the property by way of development, construction etc.						
	Approximate current market value						
(iv)	<b><u>Residential Buildings</u></b> (including apartments): -Location (s) -Survey number(s)						
	Area (Total measurement in sq. ft)						
	Built up Area (Total measurement in sq. ft.)						
	Whether inherited property (Yes or No)						
	Date of purchase in case of self – acquired property						
	Cost of property (in case of purchase) at the time of purchase						
	Any Investment on the land by way of development, construction etc.						

	Approximate current market value						
(v)	Others (such as interest in property)						
(vi)	Total of current market value of (i) to (v) above						

(8) I give herein below the details of liabilities/dues to public financial institutions and government:-

(Note: Please give separate details of name of bank, institution, entity or individual and amount before each item)

S. No.	Description	Self	Spouse	HUF	Dependent-1	Dependent-2	Dependent-3
(i)	<b>Loan or dues to Bank/Financial Institution(s)</b>  Name of Bank or Financial Institution, Amount outstanding, Nature of loan						
	<b>Loan or dues to any other individuals/entity other than mentioned above.</b>  Name(s), Amount outstanding, nature of loan						
	<b>Any other liability</b>						
	<b>Grand total of liabilities</b>						

(ii)	<p><b><u>Government Dues:</u></b></p> <p>Dues to Departments dealing with Government accommodation</p>	<p>(A) Has the Deponent been in occupation of accommodation provided by the Government at any time during the last ten years before the date of notification of the current election ?</p> <p>(B) If answer to (A) above is YES, the following declaration may be furnished namely:-</p> <p>(i) The address of the Government accommodation:  .....  .....  .....</p> <p>(ii) There is no dues payable in respect of above Government accommodation, towards-</p> <p>(a) rent;</p> <p>(b) electricity charges;</p> <p>(c) water charges; and</p> <p>(d) telephone charges as on .....(date)</p> <p>[the date should be the last date of the third month prior to the month in which the election is notified or any date thereafter].</p> <p>Note- “No Dues Certificate” from the agencies concerned in respect of rent, electricity charges, water charges and telephone charges for the above Government accommodation should be submitted.</p>					<p>YES/NO (Pl. tick the appropriate alternative)</p>
(iii)	<p>Dues to Department dealing with Government transport (including aircrafts and helicopters)</p>						
(iv)	<p>Income Tax dues</p>						

		Self	Spouse	HUF	Dependent-1	Dependent-2	Dependent-3
(v)	GST dues						
(vi)	Municipal/Property tax dues						
(vii)	Any other dues						
(viii)	Grand total of all Government dues						
(ix)	Whether any other liabilities are in dispute, if so, mention the amount involved and the authority before which it is pending.						

**(9) Details of profession or occupation:**

(a) Self.....

(b) Spouse .....

**(9A) Details of source(s) of income:**

(a) Self .....

(b) Spouse .....

(c) Source of income, if any, of dependents,.....

**(9B) Contracts with appropriate Government and any public company or companies**

(a) details of contracts entered by the candidate.....

(b) details of contracts entered into by spouse .....

(c) details of contracts entered into by dependents .....

(d) details of contracts entered into by Hindu Undivided Family or trust in which the candidate or spouse or dependents have interest .....

(e) details of contracts, entered into by Partnership Firms in which candidate or spouse or dependents are partners .....

(f) details of contracts, entered into by private companies in which candidate or spouse or dependents have share .....

**(10) My educational qualification is as under:**

.....

(Give details of highest School / University education mentioning the full form of the certificate/ diploma/ degree course, name of the School /College/ University and the year in which the course was completed.)

**PART – B**

**(11). ABSTRACT OF THE DETAILS GIVEN IN (1) TO (10) OF PART - A:**

1.	Name of the candidate	Sh./Smt./Kum.					
2.	Full postal address						
3.	Number and name of the constituency and State						
4.	Name of the political party which set up the candidate (otherwise write 'Independent')						
5.	<b>Total number of pending criminal cases</b>						
6.	<b>Total Number of cases in which convicted</b>						
7.		<b>PAN of</b>	Year for which last Income Tax Return filed	Total Income Shown			
	(a) Candidate						
	(b) Spouse						
	(c) HUF						
	(d) Dependent						
8.	<b>Details of Assets and Liabilities (including offshore assets) in Rupees</b>						
	Description	Self	Spouse	HUF	Dependent-I	Dependent-II	Dependent-III
A.	<b>Moveable Assets (Total value)</b>						
B.	<b>Immovable Assets</b>						
	I Purchase Price of self-acquired immovable property						
	II Development/construction cost of immovable property after purchase (if applicable)						

	III	Approximate Current Market Price -  Self-acquired assets (Total Value)  Inherited assets (Total Value)						
9.		<b>Liabilities</b>						
	(i)	Government dues (Total)						
	(ii)	Loans from Bank, Financial Institutions and others (Total)						
10.		<b>Liabilities that are under dispute</b>						
	(i)	Government dues (Total)						
	(ii)	Loans from Bank, Financial Institutions and others (Total)						
11.		<b>Highest educational qualification:</b>  (Give details of highest School /University education mentioning the full form of the certificate/ diploma/ degree course, name of the School /College/ University and the year in which the course was completed.)						

## VERIFICATION

I, the deponent, above named, do hereby verify and declare that the contents of this affidavit are true and correct to the best of my knowledge and belief and no part of it is false and nothing material has been concealed there from. I further declare that:-

(a) there is no case of conviction or pending case against me other than those mentioned in items 5 and 6 of Part A and B above;

(b) I, my spouse, or my dependents do not have any asset or liability, other than those mentioned in items 7 and 8 of Part A and items 8, 9 and 10 of Part B above.

Verified                      at.....this                      the.....day  
of.....

**DEPONENT**

---

**Note:** 1. Affidavit should be filed latest by 3.00 PM on the last day of filing nominations.

**Note:** 2. Affidavit should be sworn before an Oath Commissioner or Magistrate of the First Class or before a Notary Public.

**Note:** 3. All columns should be filled up and no column to be left blank. If there is no information to furnish in respect of any item, either “Nil” or “Not applicable” as the case may be, should be mentioned.

**Note:** 4. The affidavit should be either typed or written legibly and neatly.

**Note:** 5. Each page of the Affidavit should be signed by the deponent and the Affidavit should bear on each page the stamp of the Notary or Oath Commissioner or Magistrate before whom the Affidavit is sworn.

**(Ministry of Law & Justice Notification No. H11019(4)/2018-Leg.II, dated 10<sup>th</sup> October, 2018 and Notification No. H-11019/13/2016-Leg. II, dated 26<sup>th</sup> February, 2019)**

**ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/ECI/INST/FUNC/EEM/EEPS/2019/Vol. III

Dated: 19<sup>th</sup> June, 2019

To

The Chief Electoral Officers of  
All States/UTs

Subject: General Election to LS and State Legislative Assemblies, 2019-Filing of DEO's Scrutiny Report in EEMS Software-Regarding.

Madam/Sir,

I am directed to refer to the Commission's letter of even no. dated 31<sup>st</sup> May, 2019 on the subject cited and to state that the Commission has developed a new data entry portal as a part Suvidha\* Module, for online filing of the DEO's Scrutiny Report in respect of the contesting candidates. It is relevant to mention that the online form contains the same columns as the physical format of DEO's Scrutiny Report.

2. The data entry portal can be accessed by visiting the link <https://suvidha.eci.gov.in>\*\* (Steps to be followed are enclosed). You are requested to kindly ensure that data is entered online within 3 days of finalization of DEO's Scrutiny Report.

3. In case of any clarification the URL <https://support.ecitech.in>\*\*\* may be visited, wherein you may register first and then raise the relevant query.

4. You are requested to ensure that this measure is brought to the notice of all concerned including ROs, DEOs and the EOs. The DEO's Scrutiny Report should also be sent in physical form as mentioned in para (b) of the letter of even no. dated 31<sup>st</sup> May, 2019.

Yours faithfully,

Sd/-

(Rajan Jain)  
Under Secretary

\* Now ENCORE

\*\*Now <https://encore.eci.gov.in>

\*\*\*Now <https://support.ecitech.in/support/login>



## **Election Expenditure Monitoring Software-Guidelines for filing of DEO's Scrutiny Report**

Election Expenditure Monitoring Software is a web portal system to help DEOs to submit candidate wise Scrutiny Report.

Steps for E-filing (DEO Login):

1. Open the link <https://encore.eci.gov.in>
2. Select "General Election to the House of People" or "General Election to the Legislative Assembly", depending on the election concerned.
3. DEOs will use the username, password and process which is used for Suvidha login.
4. There are two options (1) Fill DEO Scrutiny Report (2) Dashboard.
5. Click on "Fill DEO Scrutiny Report".
6. The list of candidates will be automatically populated from Suvidha data of the AC/PC and appear on the page.
7. Under the heading "Status" click on "Not Started" to open a form.
8. Fill in the form till part 5 and finalise.
9. Once it is finalised it gives the DEO the following option "Continue to add more DEO Scrutiny report for candidates" "Yes/No"
  - I. Pressing "Yes" will take the DEO back to the first page with the name of all candidates for entries.
  - II. Pressing "No" will take the DEO to the "Tracking Module"
10. Tracking Module to be filled.
11. Complete and finalise.
12. Finalising the Tracking Module will take the DEO back to the landing page with the list of candidates for further entry.
13. Finalising the Tracking Module report shows the Status as "Finalised".
14. Non finalisation of Tracking Module but filling up of Scrutiny Report will show the status as "Update Info".
15. The finalised form will be pushed to the CEO for further necessary action.

Steps to be taken by CEO:

1. Open the link <https://encore.eci.gov.in>
2. Select General Election to the House of People or General Election to the Legislative Assembly depending on the election concerned.
3. CEOs will use the username and password which is used for Suvidha login.
4. After logging in click on “Expenditure” Tab.
5. There are two options (1) Notification (2) Dashboard.
6. Click on “Notification” to see Scrutiny Reports which have been pushed by DEOs.
7. The list of candidates pushed by the DEOs will be visible AC/PC wise.
8. Under the heading “Status” click on “Update Info” to open the form.
9. Tracking Module to be filled.
10. Complete and finalise.
11. Finalising the Tracking Module will take the CEO back to the landing page with the list of candidates for further entry.
12. Finalising the Tracking Module report shows the Status as “Finalised”.
13. The finalised form will be pushed to the ECI for further necessary action.

Please raise your technical difficulties at <https://support.ecitech.in/support/login>

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/ECI/INST/FUNC/EEM/EEPS/2019/Vol. III

Dated: 9<sup>th</sup> July, 2019

To

The Chief Electoral Officers  
of all States/UTs

Sub:- General Elections to Lok Sabha, Legislative Assemblies of Andhra Pradesh, Arunachal Pradesh, Odisha & Sikkim and some bye-elections, 2019-List of defaulting candidates in terms of submission of their accounts of election expenses-Reg.

Madam/Sir,

In continuation of the Commission's letter of even number dated 31.05.2019 and 19.06.2019 (copies enclosed for ready reference), I am directed to state that DEOs are requested to send the DEO's Scrutiny Reports [Annexure-C3\* of "Compendium of Instructions on Election Expenditure Monitoring (February, 2019)] within 45 days of declaration of results i.e. by 8<sup>th</sup> July, 2019 through the CEO to the Commission and if the CEO feels it so necessary additional comments may be furnished thereupon, separately. In the past it has been noticed that DEOs and the CEOs are sending the DEO's Scrutiny Reports in a piecemeal manner which leads to undue delay in their final disposal. For the sake of timely disposal of accounts cases by the Commission, it has been decided that DEO's Scrutiny Reports on Accounts of Candidates shall now be categorized at the CEO level and shall be furnished to the Commission in the specified format (annexure enclosed), as under:-

A. Total No. of DEOs who have furnished scrutiny reports.

B. Total No. of Contesting Candidates.

Category-1: Candidates in whose case no defect has been pointed out by the DEO in the DEO's Scrutiny Report.

Category-2: Candidates who did not lodge their accounts of election expenses.

Category-3: Candidates who failed to lodge their accounts of election expenses within the prescribed time period (i.e. within 30 days from the date of declaration of election results under section 78 of the R. P. Act, 1951).

Category-4: Candidates who failed to lodge their accounts of election expenses in the manner required under law i.e. Section 77 and 78 in the R. P. Act, 1951 and Rule 86-90 of the Conduct of Elections Rules, 1961 (other than cases mentioned in Category 2 and 3).

Category-5: Candidates who failed to lodge their accounts of election expenses within the prescribed time period + failed to lodge their accounts of election expenses in the manner

required under law i.e. Section 77 and 78 in the R. P. Act, 1951 and Rule 86-90 of the Conduct of Elections Rules, 1961 (other than cases mentioned in Category 2, 3 and 4).

2. You are requested to bring it to the notice of all DEOs for compliance and furnish the DEO's Scrutiny Reports within 45 days of declaration of results of elections along with proper categorization of account cases in the prescribed format (annexure enclosed) to the Commission.

3. Kindly acknowledge the receipt.

Yours faithfully,

Sd/-

(AVINASH KUMAR)  
SECRETARY

Copy to Zonal Section/Zonal Under Secretaries/Zonal Secretaries/Zonal Principal Secretaries with the request to take follow up action on DEO's Scrutiny Reports in terms of Commission's circular dated 2<sup>nd</sup> June, 2016.

*\*Please refer Annexure-C13 for Annexure-C3 as the Compendium has been revised.*

**Annexure**

Summary of DEO's Scrutiny Report from the State of .....General Elections  
to .....Year.....

Category-1-Candidates where no defects pointed out by the DEO in the DEO's Scrutiny Report						
Sl. No.	District	No. & Name of AC	Name of Candidate	Returned or Non-returned	Party Affiliation/ Independent	Remarks
1						
2						
3...						
			Total			
Category-2-Candidates who failed to lodge their accounts of election expenses						
Sl. No.	District	No. & Name of AC	Name of Candidate	Returned or Non-returned	Party Affiliation/ Independent	Remarks
1						
2						
3...						
			Total			
Category-3-Candidates who failed to lodge their accounts within prescribed time of 30 days of declaration of results						
Sl. No.	District	No. & Name of AC	Name of Candidate	Returned or Non-returned	Party Affiliation/ Independent	Remarks (mention (i) last date for submission of accounts, (ii) date of submission of accounts and the number of days delayed, (iii) reason for late submission, if obtained by the DEO)
1						
2						
3...						
			Total			
Category-4-Candidates who failed to lodge their accounts of election expenses in the manner required under law (cases other than Category 2 & 3)						
Sl. No.	District	No. & Name of AC	Name of Candidate	Returned or Non-returned	Party Affiliation/ Independent	Remarks (mention the deficiencies found and amount of understatement, if any)
1						
2						
3....						
			Total			
Category-5-Candidates who failed to lodge their accounts in time and manner (cases other than Category 2, 3 & 4)						
Sl. No.	District	No. & Name of	Name of Candidate	Returned or Non-	Party Affiliation/	Remarks (mention (i) last

		AC		returned	Independent	date for submission of accounts, (ii) date of submission of accounts and the number of days delayed, (iii) reason for late submission, if obtained by the DEO, (iv) the deficiencies found and amount of understatement, if any)
1						
2						
3....						
			Total			

(Signature of the CEO)

Date:

**ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/ECI/INST/FUNC/EEM/EEPS/2020/Vol. VI

Dated: 24<sup>th</sup> July, 2020

To

The Chief Electoral Officers of  
All States/UTs

Sub:- Cases of accounts of election expenses of candidates-Non-adherence of time limit prescribed under Rule 89 of the Conduct of Elections Rules, 1961 and Commission's Instruction-Regarding

Madam/Sir,

I am directed to refer to the Commission's letter no. 76/Instructions/2015/EEPS/Vol. XIV, dated 2<sup>nd</sup> June, 2016 regarding procedure for preparation of DEO's Scrutiny Report in respect of account of election expenses of contesting candidates under Rule 89 of the Conduct of Elections Rules, 1961. It has been observed that time frame prescribed in the aforesaid Rule is not being followed by the DEOs leading to undue delay in disposal of accounts cases. Your attention is invited to ECI O.M. No. 76/2004/JS-II, dated 5<sup>th</sup> July, 2004 (Copy Enclosed) whereby the Commission has fixed a deadline of one year for disposal of all cases pertaining to account of election expenses. This was done keeping in view the observation of the Karnataka High Court (Judgment dated 26.07.1999 of the Karnataka High Court in WP No. 4357 of 1999-Guinness Hite Paksha Rangawamay Vs. Chief Election Commissioner and Ors.) which inter-alia states that there cannot be undue delay in passing order under section 10A and it should be passed within reasonable time.

2. The relevant rules of the C. E. Rules, 1961 are reiterated as under:

Rule 89(5) Where the Election Commission decides that a contesting candidate has failed to lodge his account of election expenses within the time and in the manner required by the Act and these rules it shall by notice in writing call upon the candidate to show cause why he should not be disqualified under section 10A for the failure.

Rule 89(6) Any contesting candidate who has been called upon to show cause under sub-rule (5) may within 20 days of the receipt of such notice submit in respect of the matter a representation in writing to the Election Commission, and shall at the same time send to the District Election Officer a copy of his representation together with a complete account of his election expenses if he had not already furnished such an account.

Rule 89(7) The District Election Officer shall, within 5 days of the receipt thereof, forward to the Election Commission the copy of the representation and the account (if any) with such comments as he wishes to make thereon.

3. Para 4 of Commission's letter no. 76/Instructions/2015/EEPS/Vol. XIV, dated 2<sup>nd</sup> June, 2016 states that:

The DEO shall finalize the candidate wise summary and scrutiny reports in the prescribed format (Annexure-C3\*) of the Compendium) by the 37<sup>th</sup> day from the date of declaration of result and shall forward the same to the CEO office preferably by the 38<sup>th</sup> day (Para 11.5 of

the Compendium of Instructions). The DEO reports, duly forwarded by the CEO should reach the Commission within 45 days of declaration result.

4. In the recent review of pending accounts cases, the Commission has viewed very seriously the delay in submission of DEOs' Scrutiny Reports, Supplementary Reports, acknowledgements regarding delivery of Commission's Notices and non-responsiveness of many DEOs. It is reiterated that law will lose its rigor if time limits as prescribed under Rule 89 of the C. E. Rules, 1961 as well as in the Commission instructions are not followed in true spirit.

5. It is, therefore, required to bring the above instruction of the Commission to the notice of all DEOs for strict compliance.

Yours faithfully,

Sd/-  
(AVINASH KUMAR)  
SECRETARY

*\*Please refer Annexure-C13 for Annexure-C3 as the Compendium has been revised*



**ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 3/ER/2020/SDR/Vol. III

Dated: 1<sup>st</sup> October, 2020

To

The Chief Electoral Officers  
Of all States and UTs

Subject: Optional facility of online data entry of personal details by candidates in Nomination Form and Affidavit (in Form 26 appended to the CE Rules, 1961)-Guidelines-reg.

Madam/Sir,

I am directed to state that under sub-section (1) of section 33 of the R. P. Act, 1951, nomination paper completed in the prescribed form and signed by the candidate and by an elector of the constituency as proposer has to be delivered to the Returning Officer at the place specified in the notice issued under Section 31 of the R. P. Act, 1951.

2. In order to move forward in the way of digital India and to minimize scope of mistakes in nomination form and the affidavit (Form 26), the Commission has decided to provide an optional facility to candidates for online data entry of personal details in nomination form. This facility will be available for the candidates through the Election Commission's Suvidha portal <https://suvidha.eci.gov.in>. The candidate will have to do the registration and login with the mobile number and OTP. The guidelines for availing this facility are enclosed herewith (Annexure-A).

3. At present, the facility is available in two languages, namely, English and Hindi.

4. For any technical support an email may be sent at [support@ecitech.in](mailto:support@ecitech.in) and technical person available at phone No. 011-23052052 can be contacted.

5. This guidelines on may be brought to the notice of all DEOs/Returning Officers of your State and all the concerned election authorities for information and necessary action.

6. Kindly acknowledge receipts.

Yours faithfully,

Sd/-  
(N. T. Bhutia)  
Secretary

**Guidelines for optional facility for candidates for online data entry of personal details in  
Nomination Form**

A facility has been provided for the Candidates to make online data entry of their personal details in the nomination form and the affidavit (Form 26) through ECI suvidha portal i.e. suvidha.eci.gov.in. Validation checks at each step of the process will help the candidates to fill the form in proper format and without errors. The facility for online payment of security deposit by the candidate is also available through the same suvidha portal.

**1. Online data entry in Nomination Form**

1.1 The facility of Online data entry in nominations form will be available for the Candidates through ECI Suvidha Portal <https://suvidha.eci.gov.in>

Step 1-registration- The Candidate will have to do the registration and login with the mobile number and OTP.

After a successful login, the candidate needs to enter the EPIC number and the relevant details will be auto-fetched from the electoral roll.

Step 2-Data entry of personal details in the form and affidavit-Candidate then needs to make data entry of his personal details in the nomination form and affidavit online. In case of error or mistake entries, filled in the form, can be edited/corrected, till the finalization by the candidate.

Step 3- Selection of preferable dates- After complete details verification, candidate has to finalize the form and proceed further for selection of 3 preferable dates from the candidate given, by ticking at the same, for physical submission of the form before the Returning Officer.

Step 4- Security deposit-Further, the candidate can submit the security deposit online by choosing the available options from net banking. Optionally, the candidate can choose to enter the details of challan or indicate the option to deposit it by cash.

Step 5- Physical submission of print out of the form filled online-It is to be noted that the form in which the online data entry was made by candidate, will only be treated duly submitted if a printout with QR Code is taken from the system, signed in ink, notarized and delivered by hand, either by the candidate himself or by his proposer between the hours of 11 O'clock in the forenoon and 3 O'clock in the afternoon to the Returning Officer, on the appointed date and place specified by him. The online Nomination Facility will be closed one day prior to the last date of nomination.

## Function of Returning Officer

### 1. Provision of IT infrastructure and manpower-

- (i) Returning officers should set up a workstation for physical verification of online data entry of personal details made by candidate in nomination from the date of notification till the last day of nomination.
- (ii) Returning Officer should ensure the availability of one or more computers alongwith printer, scanner, webcam, stationary and other essential as per requirement at the workstation. The computer/laptop should be with webcam and minimum i3 processor, 2 GB RAM, and at least 50 GB of free space available. If the webcam is inbuilt in the laptop/desktop then it should be at least 2 megapixels while in case of a separate webcam, the same should be of at least 5 megapixel.
- (iii) Operating system and Browser should be updated with updated antivirus Java Script support.
- (iv) The system and hardware shall be checked by Returning Officer, well in advance, by scanning a sample QR code and also the quality of scanning and printing.
- (v) Returning Officer should identify the staff and arrange training of them, well in time, scanning of QR Code, verification of physical and electronic copy filled up by the candidate, generating and taking print out of the receipt from the system.

### 2. Processing and verifying Nomination Forms in which data entry made by candidate online-

- (i) The Returning Officer will login and complete the process of nomination form, in which online data entry was made and received through the ENCORE portal <https://encore.eci.gov.in>.
- (ii) The Returning Officer can view all the Preferences indicated by candidates for dates for delivering print out of nomination form in which online data entry was made and give appointments accordingly.
- (iii) As per the common directions, the nomination forms, which have been filled using the suvidha portal are required to be downloaded, printed and completed in all respects and then hard copy delivered physically by the candidate or his proposer, to the Returning Officer. Before verifying each such nomination form, the Returning Officer shall check the QR Code at the top of the first page. The scanning of QR Code shall be done at the first instance by the Returning Officer, which will mark the time of receipt of the application. (If in any case, the QR Code is not readable through the webcam, the Returning

Officer has the option to enter the system generated nomination id printed on the form and proceed for verification.)

- (iv) After scanning, the details of the physically handed over form shall be checked and verified from the online submitted form.
- (v) In case of a difference between a form in which online data entry made and physically submitted form, the nomination form should be treated as submitted offline form and procedure for processing of physically submitted form be followed. In such a case, the online nomination form should be discarded.
- (vi) Returning Officer shall verify the details of online payment of security deposit. In case the amount has not been credited to the treasury / bank account of the designated institution / bank, the same will be recorded in the nomination form and this be informed to the candidate. In such case, the manual method of security deposit, as prescribed by the Election Commission of India, shall be followed.
- (vii) After the verification of nomination form as per the above procedure, the Returning Officer shall fill Part (IV) in the system and proceed for receipt generation.
- (viii) Returning Officer should verify the details in the receipt generated and signed copy be handed over to the candidate as per the rules.
- (ix) Returning Officer shall prepare the checklist as provided in the Commission's instructions and the same will be handed over to the candidate against a proper receipt.

**D.**

**MONITORING OF EXPENDITURE  
ON ELECTION CAMPAIGN**

## CONTENTS IN PART 'D'

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Though it is mandatory for each contesting candidate to maintain his/her account of election expenses in a true and correct manner, yet it is observed that some of the candidates inadvertently or deliberately fail to maintain the account correctly and in the proper manner. All the candidates are required to get their accounts inspected thrice during the campaign period, the dates of which are notified by the RO. The inspection also provides an opportunity to the candidate to see whether he/she has accounted his/her expenditure correctly and in a proper manner and enables him/her to rectify the defects observed during the inspection. For cross checking the expenditure incurred by the candidates, Accounting Team maintains Shadow Observation Registers and Folder of Evidence for each candidate so that expenditure incurred by the candidates on major rallies/ meetings etc., is properly recorded and shown to the candidates during inspections.

**1. Shadow Observation Register (SOR) :**

A Shadow Observation Register for each candidate shall be maintained by Accounting Team in the format as enclosed at **Annexure- B13**. This Register will be maintained in hard copy and/or in excel sheet, with print outs (kept serially, page numbered) and the observed expenditure as captured by various teams/reports of the expenditure monitoring machinery. The purpose of this register is to cross check items of the major expenses incurred and reported by the candidate.

The accounting teams shall get information on daily basis from the Video Surveillance Teams, Video Viewing Teams, MCMC, SSTs and FSs, and complaint monitoring Control Room. The Accounting Team shall work under the overall guidance and supervision of the Expenditure Observer and Assistant Expenditure Observer.

The Assistant Expenditure Observer shall make daily inspection of the Shadow Observation Register for each candidate and ensure that all expenditure reported by different teams of Expenditure Monitoring are entered in this Register. In case of any discrepancy or laxity, the same should be immediately reported to the Expenditure Observer.

The Shadow Observation Register can be shown to the candidate or his representative and any member of the public only up to the period for which inspection of the register of election expenditure maintained by the candidate has been done and not before inspection of accounts of the said date. If the expenditure reported in the register of election expenditure

maintained by the candidate is less than the amount mentioned in the Shadow Observation Register, it shall be brought to the notice of the candidate or his representative at the time of inspection, in writing in his register itself under the signature of the Expenditure Observer and also making such noting in Shadow Observation Register and obtaining the signature of the candidate/ his representative. The candidate or his agent shall be served a notice in writing on the same day by the RO for such discrepancy. A copy of the notice shall be put on the notice board of the RO for information of the public. Any member of the public shall be entitled to obtain a copy of the notice on payment of a fee of Re. 1/- per page. A copy of the notice and the reply received from the candidate or his election agent shall be kept in Folder of Evidence and mentioned in Shadow Observation Register. Replies received shall be put on the notice board of the RO and copies of these shall also be made available to the public on payment of Re. 1/- per page. The copies of notices so issued and replies received, if any, shall be marked to the DEMC with Expenditure Observer, DEO and Dy. DEO for forming opinion about the truthfulness of the account of expenditure submitted by the candidate after the declaration of results. The latest instructions of the commission should be followed.

## **2. Folder of Evidence:**

The Folder of Evidence shall be maintained by the Accounting Team along with each Shadow Observation Register. All pieces of evidence collected against any expenditure entered in the Shadow Observation Register shall be kept in this folder and cross referenced with it. All pages are to be numbered and signed by the Assistant Expenditure Observer. This folder shall include video or audio CDs, copies of posters, pamphlets etc., newspaper advertisements and "*Paid News*" cuttings, copies of bills and vouchers, copies of reports made by various officers with respect to expenditure, copies of documents submitted by the candidate, copies of the complaints relating to expenditure and inquiry reports on these complaints, the notices issued to candidate by the RO relating to expenditure monitoring and the replies received, FIRs filed relating to the expenditure of the candidate etc..

If it is found that a candidate incurred or authorized expenditure on prohibited items, action should be taken against the candidate under relevant provisions of the law. For example, if it is found that a candidate has distributed money or any item in kind, to influence voters, a complaint should be lodged against him on the same day before the



Police/ in the competent Court under the provisions relating to bribery in IPC. In addition, the details of this expenditure should also be entered in the Shadow Observation Register along with the evidence and the details of FIRs filed and shall be acted as per Commission's instruction no. 76/Instructions/2013/EEPS/Vol.V, dated 18<sup>th</sup> April, 2013 (**Annexure-G3**). A report is to be sent to the Commission within 24 hours by the Expenditure Observer about such incidents.

### **3. Monitoring of Campaign through Electronic/ Print Media including Cable Network:**

The MCMC shall closely watch the campaign through electronic/print media including cable network, radio etc. and pre-certification is done in case of advertisement in electronic media. A meeting shall be taken by the DEO with the political parties and also with the representatives of news papers and in case of print media clarify to them that all the advertisements issued/published by them would have to be properly owned as per section 127 A of R. P. Act, 1951 and any practice of surrogate advertising shall be dealt with sternly. The DEO shall take particular care to alert political parties, candidates and media that 'news reports' based on 'payments', generally described as "Paid News" shall be accounted for through MCMC and they must refrain from such practice. The DEO shall also explain the new Expenditure Monitoring Mechanism and related legal provisions. He shall request the political parties to exercise self-restraint and through political parties, advise all their candidates to exercise similar restraint on expenditure. At the state level, the Chief Electoral Officer shall carry out the same exercise.

If the advertisement for general party propaganda with photo or appeal of the leader (Star Campaigner) within the meaning of section 77 of the R. P. Act, 1951, is made in print and electronic media, without any reference to any candidate, then expenditure on such general party advertisement shall be booked to the account of the political party. If such leader happens to be a candidate in any constituency, the expenditure on such general party propaganda, even if it contains his photo, in print and electronic media, shall not be booked to the account of such leader, as it is in the nature of general party propaganda, without having any reference to his constituency. (Commission's letter NO.76/Instructions/2012/EEPS dated 20<sup>th</sup> January, 2012, at **Annexure- D10**)

#### **4. Monitoring of use of Social Media in election campaigning:**

The Commission has issued detailed guidelines on Social Media on 25<sup>th</sup> October, 2013 (Letter No. 491/SM/2013/Communication) which mentions about furnishing details of social media accounts by the candidates in the affidavit filed during nomination. The Commission has also brought the political advertisements to be issued on social media sites under the purview of pre certification. The Commission has further instructed that candidates and political parties shall include all expenditure on campaigning, including expenditure on advertisements on social media, both for maintaining a correct account of expenditure and for submitting the statement of expenditure. **(Annexure-D14)**

Google, Facebook and Twitter are facilitating transparency in paid political advertisement by displaying “Ad Transparency Reports” on their platforms showing the payments made by different political parties for their political campaigns on these platforms, at the following links:-

- (i) <https://transparencyreport.google.com>
- (ii) <https://www.facebook.com/ads/library/report/?Source=archive-landing-page&country=IN>
- (iii) <https://ads.twitter.com/transparency> **(Annexure-D21)**

#### **5. Monitoring of Public Meetings, Rallies etc.**

Any candidate or his representative, who applies for permission for a public meeting or a rally shall also submit an expenditure plan in the format given in **Annexure-D1** along with the application for permission.

A copy of this expenditure plan shall be given by the DEO along with copy of permission letter to the officer sent on duty for maintenance of law and order to that public meeting or rally and also to the Assistant Expenditure Observer for making necessary arrangements for videography of the events.

The accounting team will calculate separately, the expenditure incurred in each of the public meetings or rallies on the basis of notified rates and keep the folder of evidence which are collected by way of photographs, video recording and statements etc.

All expenses relating to a rally or procession organized while filing nomination shall be included in the accounts of the candidate.

Commission has issued instruction No. 76/Instruction/2011/EEM. dated 07.04.2011 (**Annexure-D7**) that when members of public voluntarily attend a public rally/procession/public meeting of candidate(s) by using their own personal vehicle, without receiving any payment or reimbursement from anybody, it shall not be included in the expenditure of the candidate. However, the personal vehicles used in the rally or public meeting for campaign purpose by putting flags or banners or poster for the benefit of any candidate(s) shall be included in the expenses of the candidate(s). If commercial vehicles bearing commercial registration numbers are used for rallies or public meetings of any candidate(s) the expenditure on such vehicles shall be included in the account of the candidate(s).

One personal vehicle owned and used by the candidate(s) for campaign purpose shall be treated as campaign vehicle and notional expenditure on fuel and driver salary as per the market rate shall be included in the accounts of the candidate(s). In case other vehicles, owned by the candidate(s) are used for campaign purpose, then the notional expenses as per the notified rate for hiring of such vehicles shall be calculated by the candidate(s).

The expense on such items of flags, mufflers or caps with party symbol shall be accounted for by the party concerned as its election expense. If they bear the name(s) or photo(s) of candidate(s), the amount shall be added to the accounts of the candidate. However, supply and distribution of main apparels like saree, shirt, T-shirt, dhoti etc. by party/candidate is not permitted as it is bribery of voters.

ECI instruction No. 464/INST/2011/EPS dated 28-03-2011 (**Annexure-D6**) has clarified that the expense on the vehicle of the district level party office bearers/leaders (other than star campaigners) for the purpose of their visit to multiple ACs within the district for electioneering shall not be included in the accounts of candidate(s). It is further clarified that if the district functionary himself is a candidate, contesting from the same district and such vehicle is used for movement in the constituency from where he is contesting, or such vehicle is used for campaign for any particular candidate(s), then the hiring charges of the vehicle shall be included in the accounts of the candidate(s) using the vehicle for campaign purpose.

Permission for public rally shall not be given, if the candidate does not produce his accounts for inspection, without valid reasons. A show cause notice shall be issued and served for not producing accounts, before the permission for public rally is rejected. However, if the

candidate produces the accounts for inspection, then permission for public rally shall be granted forthwith. This will act as deterrence against dummy candidates, who are not serious in contesting elections.

## **6. Monitoring of Helicopter expenditure and other travel expenditure**

**(i) Expenditure on travel expenses of Star Campaigners:** As per section 77 of the R. P. Act 1951, the expenditure incurred by the leaders of a political party on account of travel by air or by any other means shall not be deemed to be expenditure in connection with the election incurred or authorized by a candidate. Explanation (2) of the section defines political leaders to include 40 persons of a recognized political party and 20 persons of a party other than the recognized political party, i.e., registered unrecognized parties, whose names have been communicated to the Chief Electoral Officer and Election Commission of India within a period of 7 days from the date of notification. Such political leaders, as communicated to the CEO and the ECI, are known as Star Campaigners. The Chief Electoral Officer after receiving the information during the prescribed period regarding list of star campaigners from Recognized Political Party/Other than Recognized Political Party shall make it available to all Returning Officers/DEOs/Expenditure Observers and place it on their website.

In the event of a public rally or meeting by the star campaigner, if the candidate or his election agent shares the dais with the star campaigner/ other dignitary, then the entire expenditure on that rally other than the travel expenses of the star campaigner should be added to the candidate's expenses. If the candidate is not present on the dais but the banners/posters with name of the candidate or the photographs of the candidate are displayed at the site of public rally or the name of the candidate is mentioned by the dignitary/Star Campaigner, then also the entire expenditure on the public rally, other than the travel expenses of the star campaigner, will be added to the candidate's account of election expenses. If there is more than one candidate, sharing the dais or displaying banners or posters with their names in rally/meeting, then the expenses on such rally/meeting should equally be divided among all such candidates. The RO should pass on the information about the other candidates present in the rally to the respective ROs, for making necessary entries of expenditure in the Shadow Observation Register of such candidates.

**(ii) Helicopter or Aircraft Expenses:** One of the major items of election expenses is by way of hiring helicopters and aircrafts. As per the Commission's instructions, if the name

of the star campaigner of the political party has been intimated to the Commission and CEO within 7 days of notification of election, then the travel expense of the Star campaigner will not be added to the expenditure of the candidate. If the candidate(s) is/are sharing the transport facility with the star campaigner, then 50% of the expenditure and if more than one candidate(s) is sharing the facilities then 50% of the travel the expenditure is to be apportioned among those candidates. **(Commission's letter no. 76/Instructions/2012/EEPS Vol. I, dated 22<sup>nd</sup> January, 2014 at Annexure-D15).**

In the aviation sector, parking charges of aircraft (day/night) are levied on aircraft/helicopter operators as per rates determined by Airports Authority of India or by private airport operators at respective airports. Therefore, the amount for calculation of expenditure of the candidate shall be charged as per actual amount paid or payable at such airports. At places other than commercial airports, the parking charges should be as per actual amount paid by the operator or candidate. Therefore, the parking charges at commercial airports should be obtained from the Airports Authority of India or the private airport operator for calculation of parking charges of any aircraft. For parking at other places, the actual charges paid by the operator or candidate for parking of aircraft shall be taken into account **(Annexure – D18).**

Expenditure incurred on construction of helipads including expenses related to helipad site development and removal of dismantled material and parking charges of helicopter borne by political party in connection with travel of its leaders, as per Explanation 1 of Section 77 of the R. P. Act, 1951 (popularly known as “Star Campaigners”), irrespective of their security entitlement, shall be booked in the account of election expenses of the political party concerned and not in the account of election expenses of the candidate(s). A star campaigner who is also a candidate, shall account for expenses on hiring of helicopter, preparation of helipad etc. for campaigning within his own constituency. However, the travel expenses incurred for travel out of his own constituency for campaigning in other constituencies and to come back to his/her constituency are not to be booked to his/her account. **(Annexure-D22)**

**(iii)** If any attendant, including security guard, medical attendant, or any other person including any member of the party, who is not a candidate in the constituency concerned, or any representative of the electronic or print media, travels with the leader (star-campaigner) of the political party in his vehicle/aircraft/helicopter etc., then the travel expenses of such leader shall be wholly booked to the account of political party, provided that such person(s) sharing the transport with the leader (star campaigner) does not play any role in election

campaign for the candidate in any manner. However, if any such person(s) sharing the transport with the leader plays any role in election campaign for the candidate(s) in any manner then 50% of the travel expenditure of the leader shall be apportioned to such candidate(s).

(iv) The names of leaders of the political party (star campaigners), as defined in Explanation 2 of Section 77 (1) of the R. P. Act, 1951 are to be communicated to the Election Commission of India and the Chief Electoral Officer of the State by the political party, within a period of seven days from the date of notification for such election and such leaders are entitled to the benefits provided under section 77 of the R. P. Act, 1951, from the date on which the list including his name is received by the Election Commission of India and by the Chief Electoral Officer of the State concerned.

(v) If the leader (star campaigner) is participating in any rally, organised outside his constituency, he is entitled to the exemption provided for under Explanation 1 of Section 77(1) of the R. P. Act, 1951. However, if the leader (star campaigner) is also contesting elections in any constituency, then he is not entitled to any benefit u/s 77 of the said Act, for the travel expenses incurred within his own constituency and the expenses on meetings or rallies organised by him in his constituency including the travel expenses are to be added to his account of election expenditure.

(vi) If a rally/meeting is organised in the constituency of the leader (star campaigner), where the leader shares the dais with other contesting candidates, then the meeting expense is to be apportioned to the election expenditure of the leader and all such candidates. However, if, he (star campaigner) is taking part in a rally/ meeting, along with other contesting candidates of his party outside his constituency, then the meeting expense shall be apportioned to the election expenditure of all such candidates, for whose election campaign, such rally/meeting is organised and no part of such rally/meeting expense, organised outside his constituency shall be added to the election expense of the leader (star campaigner). **(Commission's letter no. 76/Instructions/2012/EEPS/Vol. I, dated 22<sup>nd</sup> January, 2014, Annexure – D15).**

(vii) If a star campaigner of another political party /a party in alliance with the party of the candidate attends the rally and takes the name of the candidate or shares dais with the candidate then the travel expense of that campaigner of allied party up to the constituency is not exempted and should be added to the candidate's expenses. In this regard

Commission's instructions contained in its letter no.437/6/1/2008-CC & BE, dated 24-10-2008, relating to use of helicopters is enclosed at **Annexure – D5**.

(viii) All expenditure including lodging/boarding expenses of star campaigners in the constituency where they campaign for any candidate shall be included in the expenditure account of that particular candidate, provided that -

- (a) the Star Campaigners have actually campaigned for the candidate, and
- (b) the Star Campaigners have incurred such boarding and lodging expenditure while remaining in a commercial hotel or lodge for the purpose of election campaign of the candidate irrespective of the fact whether the payment is made by such candidate or not.

The market value of such commercial boarding and lodging is to be calculated towards the election expenditure of the candidate, even if the boarding and lodging is provided complimentary. If the star campaigner, while availing the boarding and lodging in one constituency, travels to another constituency to campaign for other candidates, then the lodging and boarding expense will be proportionately distributed as the expense of those candidates. A notice may be issued in all such cases and it should be processed accordingly. (Commissions letter No.464/AP- HP & AP-LA/BE/2011/EEM dated 3<sup>rd</sup> June 2011, at **Annexure – D8**).

(ix) Persons provided with 'Z+' (Z plus) security cover are permitted the use of state-owned one bullet proof vehicles for the particular person. Such persons, whether they are holding office or out of it, and whether they are candidates or not, shall be permitted the use of the said state-owned bullet proof vehicles during the election period covered by the Model Code of Conduct. The use of multiple vehicles in the name of stand-by should not be permitted unless specifically prescribed by security authorities in any particular case. The cost of propulsion of such vehicles should be borne by the person concerned when it is used for non-official purposes during such period. In case of the visiting political functionaries, who are 'star campaigners', the expenditure, will be accounted for in the party's account. If the star campaigner is a candidate, the propulsion cost of vehicle in the constituency shall be accounted for in his election expenditure account. If the party functionary enjoying the security facility is not a star campaigner, and he campaigns for the candidate, the cost of propulsion of the security vehicle, used for such campaign shall be added to the candidate's account (**Annexure – D16**).

(x) The expenses after the poll and before the declaration of result, which can be said to be in connection with the election shall only be accounted for by the candidates as per Section 77 of the Representation of the People Act, 1951. Therefore, the expenses on travel of a Star Campaigner or a candidate after the date of poll, which are not connected with election shall not be added to any candidate's account. If the Star Campaigner/candidate visits the constituency, where he or she has contested the election, the travel expenses within the constituency for overseeing the counting arrangement before, or on, the date of counting shall be added to his or her account. If the political party is bearing travel expenses of a Star Campaigner outside his constituency after the poll, the said expense shall be shown by the political party in the accounts submitted to the Commission, **(Annexure – D17)**.

#### **7. Monitoring of printing of pamphlets, posters etc.**

The District Election Officers shall, within three days of the announcement of elections by the Commission, write to all the printing presses in their districts, pointing out the requirements of Section 127A of R. P. Act 1951, and informing them that any violation would invite stern action including the revocation of the license of the printing press under the relevant laws of the State. They should be specially instructed to indicate clearly in the print line the names and the addresses of printer and publisher of any election pamphlets, posters, and such other material printed by them. Copy of the printed material and the declaration of the publisher as required under section 127A(2) of R. P. Act 1951 is to be sent by the printer to the DEO and if it is printed in State Capital, then to the CEO within 3 days of such printing. Detailed instructions on the subject are contained in the Commission's letter no. 3/9/(ES008)/94-JS-II dated 2<sup>nd</sup> September 1994 **(Annexure – D2)**.

If the posters, banners, flags, stickers, etc., with photo or appeal of the leaders (Star Campaigner within the meaning of section 77 of the R. P. Act, 1951) without any reference to any particular candidate are used during the elections, the expenditure shall be booked to the account of the political party. If, however, the leader happens to be a candidate in any constituency, then the proportionate expenditure on such items, actually used in his constituency, shall be accounted for in his election expenses. (Commission's letter NO.76/Instructions/2012/EEPS dated 20<sup>th</sup> January, 2012, at **Annexure – D10**)

As soon as the DEO receives any election pamphlets or posters, etc., from a printing press, he shall examine whether the publisher and the printer have complied with the requirements of



law and directions of the Commission. He shall also cause one copy to be exhibited on his notice board so that all political parties, candidates and other interested persons may be able to check whether the requirements of law have been complied with.

In all such cases where there is violation of the provisions of Section 127A of R. P. Act 1951, a complaint should be filed by the DEO against the offenders in the competent court. These cases should be given wide publicity and pursued vigorously in the courts concerned. Copies of the printed materials along with the statements showing cost of printing should be given to the accounting teams for inclusion in the Shadow Observation Register.

**8. Monitoring of use of vehicles during electioneering:**

Each candidate shall submit before the RO, details of all vehicles proposed to be used by him for his election campaign. The RO will issue permits on the same day. The vehicle permit obtained from the concerned RO is to be displayed on the front screen of the vehicle. Two-wheelers (Motorbikes, Scooters, Mopeds), Cycle Rickshaw, etc. are also vehicles for the purposes of these instructions and the permit in such cases is to be shown on demand. These details should be given to the accounting teams for inclusion in the Shadow Observation Register.

If a vehicle is found being used for campaigning without written permission of the RO, it shall be considered unauthorized campaigning for the candidate and will attract penal provisions of Section 171H of the Indian Penal Code. It shall therefore be immediately taken out of the campaigning exercise. In addition, the expenditure on this vehicle will also be added in the SOR. The permission given for the use of vehicle during election is to be withdrawn by the RO immediately, if the candidate has not submitted his account for inspection, in spite of notice by the RO, and the permission shall not be granted till the accounts are submitted for inspection by the candidates. Commission's instructions given in its letters no. 576/3/2005/JSII, dated 29-12-2005 at **Annexure-D4** may also be followed for further guidance.

If the vehicle for which permission is given to a particular candidate is being used for campaign purpose by or for another candidate, then the permission has to be withdrawn and the vehicle is to be seized by the Flying Squad. A report should also be given by Flying Squad to the Assistant Expenditure Observer to include the expenditure in the account of the candidate who was actually using this vehicle.

If the candidate, after obtaining permission from the Returning Officer, does not intend to use the campaign vehicle(s), for any period of more than two days, he/she shall intimate to the Returning Officer, to withdraw the permission for such vehicle(s). If the candidate, after obtaining permission does not intimate the RO, to withdraw the permission of such campaign vehicles, it will be presumed that the candidate has used the permitted vehicles for campaign purpose and accordingly, the expenditure as per the notified rates on use of such vehicles shall be added to his/her accounts of election expenses. The details of all such vehicles permissions and withdrawal requests shall be given to the Accounting Team by the RO to account for the expenditure of such candidates. **(Commission`s letter no. 76/Instructions/EEPS/2015/Vol. II, dated 29<sup>th</sup> May, 2015 at Annexure – D19)**

**9. Monitoring of expenses on constructions of barricades and rostrums etc.**

If expenses on construction of barricades/ rostrums etc. are issued by government agencies on account of security considerations, these should be booked as expenditure of the candidate in whose constituency the meeting takes place. If a group of candidates are present on the dais at the time when the leader of a political party addresses such a meeting, the expenditure will be apportioned equally amongst them. The District Election Officer shall obtain the details of expenditure from the concerned government agencies within three days of the event and intimate to the candidates, their respective share of expenditure and mark a copy to the Accounting Team for entering in the Shadow Observation Register. In case any private agency is engaged in construction of rostrum or barricade, the RO shall call for the information of expenditure from such agency within three days. If any travel agency is engaged to provide transport facilities, the RO shall call for the expense details from such agencies within 3 days. This information will also be intimated to the RO and the DEO of the constituency/ district if any such candidate belongs to another district. Commission`s instructions contained in its letter no. 76/2004/JS-II, dated 10-04-2004 shall also be followed regarding expenditure incurred on barricades and rostrums etc. **(Annexure – D3).**

**10. Monitoring of Video Van**

- (i)** If a Video Van is used by the political party during the election process for general party propaganda without mentioning the name of any candidate or without a photo of candidate except star campaigner of any constituency, then it shall be

booked to the party account, which shall be reported within 75 days by the party after completion of election in case of Assembly election or within 90 days in case of Lok Sabha election. (Commission's letter no. 76/Instructions/2012/EEPS/Vol. I dated 9<sup>th</sup> February, 2012, at **Annexure – D11**)

(ii) If the name(s) or photo(s) of candidate(s) are displayed or any posters/banners of the candidate(s) are displayed thereon and the van is used in his constituency, then the expenditure has to be accounted for by such candidate(s).

**11. Other Monitoring Mechanism:**

(i) **Monitoring of Accounts of Self Help Groups, NGOs etc.:** There have been complaints pertaining to Self Help Groups, NGOs etc. being made conduits by the political parties/ candidates for distribution of money/ materials and being utilized for election campaigns. In as much as the revolving fund/ economic assistance is channelised through the DRDAs, it should be easily possible to monitor the SHGs closely so as to ensure that they are not utilized for distribution of money/ materials which is a corrupt practice and an electoral offence with reference to the provisions of the R. P. Act, 1951 and the IPC. The DEOs shall call for a report on alternate days regarding SHG /NGO activities in their district during the election process.

(ii) **Checking Distribution of gift articles/ serving of food in Marriage/ Community Halls:** There are frequent complaints of Marriage Halls/ Community Halls or other big halls being utilized in the past for distribution of gift articles (like dhotis/ sarees)/ serving of food etc. The use of Marriage Halls/ Community Halls and similar places during election period should be kept under watch by the district electoral machinery with reference to the purpose of booking for which some evidence (like marriage invitation) must be obtained so that there is no camouflage of expenses for election purposes. The DEOs shall collect daily reports of such bookings and see that no fake party is being organized for influencing the voters. Report of any suspicious booking/event should be handed over to the Assistant/Dy. Director of Income Tax, in charge of the district, who will examine the expenses from Income tax angle. Large scale feeding under the cloak of "Annadanam" outside places of worship will give room for suspicion that serving of food is being resorted to influence the voters on the eve of the election, which is a corrupt practice and an electoral offence with reference to Section 123 of the Representation of the People

Act, 1951 and the provisions in Chapter IX-A of IPC. The CEOs/DEOs should ensure that in case of any suspicion about feeding on a large scale, necessary steps should be taken to prevent it.

A doubt has been raised with regard to participation of candidates in the community kitchens (langar, bhoj, etc.) organised by religious communities in their religious institutions as a matter of customary practice and the bhoj/feast, etc. offered as a matter of social practice following a ritual ceremony, like, marriage, death, etc. As per the Commission's instruction No. 76/Instruction/2011/EEM dated 05.12.2011 (**Annexure-D9**) expenditure on the community functions shall be treated as the election expenses of a candidate and added to account of the candidate, if any contesting candidate(s) attends the community kitchen (in whatever name has been called) either organised by him or by any other person **to entertain the electors**. However, this instruction does not apply to community kitchens/langars, etc. organised by religious communities within their religious institutions as a customary practice or the bhoj/feast, etc. offered by any person (other than the candidate) in the normal course to celebrate any ceremony like, marriage, death, etc., and the expenses incurred on such community kitchen/ langar/bhoj/feast, etc. shall not be included in the election expenses of the candidate, provided that the candidate participates there in the normal course as a normal visitor. It shall further be ensured that the candidate does not make any financial contribution for arranging such community kitchen, etc. and no political campaign in any manner is undertaken at such community kitchen, etc. The restrictions on the community kitchens, etc., as mentioned above, shall be over after the completion of poll/ re-poll in the constituency, (Commission's Instruction letter No. 76/Instruction/2011/EEM, dated 5<sup>th</sup> December, 2011 **Annexure – D9**).

It has been brought to the notice of the Commission that during the General Elections to the Legislative Assemblies of Kerala, Puducherry, Tamil Nadu and West Bengal and several bye-elections in 2016 held in some of the states, some candidates travelled from India to foreign countries for the purposes of canvassing, to seek votes of the overseas electors residing in those countries. In this context, the Commission would like to clarify that though seeking votes of overseas electors by going abroad by the candidates or their agents or party leaders is not prohibited under the law, all expenditure incurred by those candidates, their agents or party leaders on their travel, boarding, lodging etc., in those countries would be deemed to be expenditure incurred or authorized by the candidates in connection with their

election. Thus, all such expenditure would come within the meaning of section 77(1) of the R. P. Act, 1951 and will have to be included by the candidates concerned in their accounts of election expenses which are subject to the limits prescribed by Rule 90 of the Conduct of Elections Rules 1961.

The Commission would, however, like to further clarify that any inducement to overseas electors by way of air tickets or any other allurements to them, in cash or kind, to come to India for the purpose of voting at the aforesaid elections would amount to the electoral offence of 'bribery' within the meaning of section 171B of the Indian Penal Code, as also the corrupt practice of 'bribery' within the meaning of section 123(1) of the Representation of the People Act, 1951. Needless to add that the commission of the above mentioned electoral offence and corrupt practice of bribery would invite penal action against them under the relevant provisions of law. Further, any other person or organization offering to bear the travel expenses of overseas electors to India in connection with the voting in the above elections, or any other such allurements to them to seek their votes, with the consent of the candidate or his election agent, would also attract the same penal action against them. (Annexure – D20)

**12. Checking Distribution of tokens to be exchanged for gifts or cash or distribution of money through various means:**

Another form of corrupt practice in respect of which there have been complaints in the past, relates to distribution of tokens by parties/candidates to the voters. It is also reported that token distribution is done at the time of Aarti offering or in meetings/functions and pawn brokers are used as channels for bribing the voters. In order to ensure that there is no scope for misuse, token distribution through any method including in meetings/ functions held for election campaigning or social gatherings should be checked by collecting proper evidence and lodging police complaints. The DEO should arrange meeting with citizen forums, volunteers, Nehru Yuva Kendras and other NGOs to get appropriate information in real time about such activities. The DEO shall also collect the list of pawn brokers and keep them under close watch including involving the Assistant Director / Deputy Director Income tax in charge of the district for necessary action under Income Tax Act.

**13. Checking distribution of cash by candidates/political parties along with disbursement of wages under any government scheme:**

Representations were received in the Election Commission alleging that money was being given on the eve of the elections by political parties/candidates to workers over and above the wages due under the govt. schemes like Rural Employment Scheme, and various other schemes of the government to influence the voters. It is to be noted that while poor people are not to be put to hardship due to the Model Code of Conduct, the disbursement of any cash by political parties / candidates in addition to wages to which the workers are entitled under the Scheme, is not permissible. This is a corrupt practice and an electoral offence. The District Election Officers should monitor the disbursement of wages and other benefits under government schemes so as to ensure that there is no payment of cash or gifting of articles by any candidate/ political party along with the wages under the scheme. It is also noticed that the cash benefits (both arrears and advance amount) under the government schemes are disbursed on the eve of elections, to bring influence on the electors. It will be the responsibility of DEOs to ensure that no such arrear or advance is disbursed within 72 hours of the day of poll.

**14. Monitoring of Production, Storage and Distribution of liquor during elections:**

In order to curb the liquor menace, the following actions shall be initiated from the date of the notification of elections till the date of poll:-

- (i) The production, off take, stock limits of licensed Stockists, daily receipt and off take of retail sellers of IMFL/Beer/Country Liquor and opening and closing time of liquor vending shops should be closely monitored with reference to the production figures in the previous year.
- (ii) Intense vigil over inter-state movement of vehicles at RTO Check Posts and border check posts by Excise staff should be kept by special enforcement staff under the State Excise Department who are to be deputed round the clock from the date of notification till the completion of Poll/ Re-poll. All distilleries and warehouses in the state shall be put under 24 X 7 CCTV monitoring with police guard, to ensure that no liquor is released without proper license. Stern action should be taken against any illicit storage or transportation of illicit liquor in the state. Inter state co-

ordination among Excise Commissioners with bordering States should be done for monitoring of inter-state movement of IMFL, Beer and Country Liquor.

- (iii) District Level Nodal Officers and State Level Nodal Officer of Excise Department should be identified to monitor the above aspects and conduct raids to seize illicit liquor.
- (iv) The District Level Nodal Officer will submit report on alternate days as per the proforma given in **Annexure-B12** of this Compendium for IMFL, Beer and Country Liquor in separate forms to State Level Nodal Officer with copy to the DEO and Expenditure Observers. State Level Nodal Officer of Excise Department will, in turn, submit the alternate day Report on excise activity of the entire state to the CEO in the same proforma with copy to the Commission.
- (v) The Commission's Instruction No. 76/Instructions/EEPS/2013/Vol.VIII, dated 14<sup>th</sup> November, 2013 addressed to DEOs, SPs and all Observers for prevention of storage and illegal distribution of liquor during elections and furnishing the daily report by the DEOs on it, may also be brought to the notice of all concerned (**Annexure-D13**). The DEO and District Excise Officer are required to submit a daily report in the prescribed format to the CEO and Nodal Officer, Excise Department

#### **15. Monitoring of cash withdrawal from Banks:**

The DEO shall ask all the banks to submit daily reports on suspicious withdrawal of cash from the bank account of any individual person during election process. The Commission vide its letter No. 61/Complaints/AP-LS/2012/EEPS dated 19<sup>th</sup> July, 2012 (**Annexure-D12**) has directed the DEOs to call for the following suspicious transactions from the bank:

- (i) Unusual and suspicious cash withdrawal or deposit of cash in a bank account exceeding Rs. 1 lakh during the process of election, without any such instance of deposit or withdrawal during the last two months.
- (ii) Unusual transfer of amount by RTGS from one bank account to the accounts of several persons in a district/constituency during the election process without any precedent of such transfer.
- (iii) Any deposit of cash or withdrawal of cash exceeding Rs. 1 lakh from bank account of candidates or spouse or his dependents, as mentioned in the affidavit filed by candidates which is available in CEO's website.

(iv) Any withdrawal of cash and deposit of cash exceeding Rs. 1 lakh in the account of the political party during the election process.

(v) Any other suspicious cash transactions, which might be used for bribing the electors.

The DEO shall ensure that the reports are received regularly from banks and the same are handed over to Expenditure Observer for analysis. Investigation, if any, may be conducted through the FS or through the Investigation Directorate of income Tax to see that the money is not used in election process.

In case any suspicious withdrawal of a large amount of cash is noticed, necessary action may be taken and the information about large amount exceeding Rs.10 lakh shall be passed on by the DEO to the Nodal Officer Income Tax Dept. [at O/o The DGIT(Inv.)] or Assistant/Dy. Director of Income Tax in charge of the district for necessary action under Income Tax laws.

#### **16. Monitoring of Political Party Expenditure:**

The Expenditure of a political party in general party propaganda from the date of announcement of election till the date of declaration of results should be watched by the district authorities through the Flying Squad(s). Though the expenditure on general party propaganda should not be added in the candidate's expenditure yet observations recorded with evidence should be reported in the prescribed **Annexure-C1** to the CEO within 45 days of declaration of results of election.



**Annexure-D1**

**Details of Expenditure on Public Meetings/ Rallies etc.**

(To be given by the candidate/ his election agent at the time for applying for permission to hold the Public Meeting/ Rally etc.)

Name of District-

No. and Name of

Constituency- Name of Candidate -

Political Party if any-

Date, time and duration of Public Meeting/Rally etc. –

[Location] Venue of Public Meeting/ Rally etc. –

Sl. No.	Item of Expenditure	Proposed to be used by the Candidate/ his Election Agent		Proposed to be used by the Political Party		Proposed to be used by any other Association		According to the Report of the Officer In- Charge	
		Number of Units	Cost	Number of Units	Cost	Number of Units	Cost	Number of Units	Cost
1	Pandal and fixture								
2	Barricading & Arches								
2	Tables								
3	Chairs								
4	Other Furniture								
5	Loudspeaker & Microphone								
6	Posters								
7	Banners								
8	Cut Outs								
9	Digital Boards								
10	Illumination items like Serial Lights, etc.								

Sl. No.	Item of Expenditure	Proposed to be used by the Candidate/ his Election Agent		Proposed to be used by the Political Party		Proposed to be used by any other Association		According to the Report of the Officer In- Charge	
		Number of Units	Cost	Number of Units	Cost	Number of Units	Cost	Number of Units	Cost
11	Power connection charges paid/ payable to EB etc.								
12	Other items								
13	.....								
Total									

Name and Signature of Candidate/Election Agent/ Name and Signature of Political Party/any other Association Officer in-charge.

Date:

**ELECTION COMMISSION OF INDIA  
NIRVACHAN SADAN, ASHOKA ROAD, NEW DELHI-110 001**

No.3/9/(ES008)/94-J.S.I

Dated: 2<sup>nd</sup> September, 1994

**ORDER**

**Subject: Restrictions on the printing on pamphlets posters etc.**

The printing and publication of election pamphlets, posters, etc., is governed by the provisions of Section 127A of the Representation of the People Act, 1951. The said Section 127A provides as follows:-

**“127A. RESTRICTIONS ON THE PRINTING OF PAMPHLETS, POSTERS ETC.**

- (1) No person shall print or publish, or cause to be printed or published, any election pamphlet or poster which does not bear on its face the names and addresses of the printer and the publisher thereof.
- (2) No person shall print or cause to be printed any election pamphlet or poster:-  
Unless a declaration as to the identity of the publisher thereof, signed by him and attested by two persons to whom he is personally known, is delivered by him to the printer in duplicate; and  
Unless, within a reasonable time after printing of the document, one copy of the declaration is sent by the printer, together with one copy of the document.
  - (a) Where it is printed in the capital of the State, to the Chief Electoral Officer; and
  - (b) in any other case, to the district magistrate of the district in which it is printed.
- (3) For the purposes of this section:-
  - (a) Any process for multiplying copies of a document, other than copying it by hand, shall be deemed to be printing and the expression “printer” shall be construed accordingly, and
  - (b) “election pamphlet or poster” means any printed pamphlet, and bill or other document distributed for the purpose of promoting or prejudicing the election of a candidate or group of candidates or any placard or poster having reference to an election, but does not include any handbill, placard or poster merely announcing the date, time, place and other particular of an election meeting or routine instructions to election agents or workers.

(4) Any person who contravenes any of the provisions of sub-section (1) or sub-section (2) shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to two thousand rupees, or with both.\*

- a. The above restrictions on the printing of election pamphlets, posters, etc., have been imposed under the law with a view to establishing the identity of publishers and printers of such documents, so that if any such document contains any matter or material which is illegal, offending or objectionable like appeal on ground of religion, race, caste, community or language or character assassination of an opponent, etc., necessary punitive or preventive action may be taken against the persons concerned. These restrictions also sub serve the purpose of placing a check on the incurring of unauthorized election expenditure by political parties, candidates and their supporters on the printing and publication of election pamphlets, posters, etc.
- b. The Commission has noticed that the above provisions of law relating to printing and publication of election pamphlets, posters, etc. are being followed more in their breach than in their observance. At the time of elections, a large number of such documents are printed, published, circulated and pasted on the walls of private and Government buildings in respect of which the above mentioned requirements of law have not been complied with. The printing presses rarely send the printed documents to the Chief Electoral Officers or, as the case may be, the District Magistrates concerned along with the declaration obtained from the publisher as required under Section 127 A (2). Many a time, the election pamphlets, posters, etc. do not bear on the face the names and addresses of the printer and/or publisher thereof in violation of Section 127A (1).
- c. It is further complained to the Commission that no timely action is taken against the offenders with the result that offending material is freely published and circulated with impunity. In this connection, attention is drawn to the following observations made by the Supreme Court in *Rahim KhanVs. Khurshed Ahmed and others* (\*AIR 1975 SC290):

*“Even at this stage we may notice that the handbill in question does not contain the name of the printer and publisher although the election law so requires. Unfortunately, when such printed material is circulated, there is no agency of the law which takes prompt action after due investigation, with the result that no printer or candidate or propagandist during elections bothers*

*about the law and he is able successfully to spread scandal without a trace of source, knowing that nothing will happen until long after the election, when in a burden some litigation this question is raised. Timely enforcement is as important as rule of law as the making of legislation.”*

5. In order that in future there is strict observance of, and compliance with, the requirements of the above mentioned provisions of law on the subject, the Commission, in exercise of its powers under Article 324 of the Constitution and all other powers enabling it in this behalf, and in suppression of all its previous instructions on the subject, hereby directs as follows:-
  5. (1) As soon as any election from a Parliamentary, Assembly or Council Constituency is announced by the Election Commission, the District Magistrates shall, within three days of such announcement of election, write to all printing presses in their districts.
    - (a) Pointing out to them the requirements of above mentioned Section 127A and specifically instructing them to indicate clearly in the print line the names and addresses of printer and publisher of any election pamphlets or posters such other material printed by them:
    - (b) Asking the printing presses to send the copies of the printed material (along with three extra copies of each such printed material) and the declaration obtained from the publisher as required under Section 127A (2) within three days of its printing:
    - (c) Impressing on them in clear terms that any violation of the provisions of Section 127A and the above directions of the Commission would be very seriously viewed and stern action, which may in appropriate cases include even the revocation of the license of the printing press under the relevant laws of the State, would be taken.
  5. (2) The Chief Electoral Officers shall do likewise in respect of the printing presses located at the State capitals.
  5. (3) Before undertaking the printing of any election pamphlets or posters, etc., printer shall obtain from the publisher a declaration in terms of Section 127A (2) in the proforma prescribed by the Commission in Appendix A hereto. This declaration shall be duly signed by the publisher and attested by two persons to whom the publisher is personally known. It should also be authenticated by the printer when it is forwarded to the Chief Electoral Officer or the District Magistrate, as the case may be.

5. (4) As directed above, the printer shall furnish four (4) copies of the printed material, along with the declaration of the publisher, within three (3) days of the printing thereof. Along with such printed material and the declaration, the printer shall also furnish the information regarding number of copies of document printed and the price charged for such printing job, in the proforma prescribed by the Commission in Appendix-B hereto. Such information shall be furnished by the printer, not collectively but separately, in respect of each election pamphlets, posters, etc., printed by him within three (3) days of the printing of each such document.
5. (5) As soon as a District Magistrate receives any election pamphlets or posters, etc., from a printing press, he shall examine whether the publisher and printer have complied with the requirements of law and the above directions of the Commission. He shall also cause one copy thereof to be exhibited at some conspicuous place in his office so that all political parties, candidates and other interested persons may be able to check whether the requirements of law have been duly complied with in relation to such document and which would also enable them to bring to the notice of the authorities concerned the cases of other election pamphlets, posters, etc., in respect of which the above requirements of law have been violated.
5. (6) The Chief Electoral Officers shall also likewise take further follow up action as mentioned in sub-Para (5) above in respect of the pamphlets, posters, etc., received by them.
5. (7) The Chief Electoral Officers and District Magistrates shall initiate prompt action for investigation forth with if any case of publication of election pamphlets, posters etc. in violation of the above mentioned provisions of said section 127A and/or the Commission's above directions either comes, or is brought to their notice. In all such cases prosecutions should be launched against the offenders most expeditiously and these cases should be pursued vigorously in the courts concerned.
6. The Commission hereby cautions all political parties, candidates and others concerned that any violation of the law and the Commission's directions on the above subject will be viewed with utmost concern and the most stringent action possible will be taken against the offenders.

7. If any officer who is responsible the enforcement of the above provisions of law and the directions of the Commission is found to have failed in the due discharge of his duties in this regard, he will be liable to severe disciplinary action apart from any penal action that may be called for against him for breach of his official duty.

BY ORDER AND IN THE NAME OF ELECTION COMMISSION OF INDIA

Sd/-

(S.K. MENDIRATTA)  
SECRETARY

TO,

1. The Chief Secretaries of Government of all States and Union Territories.
2. The Chief Electoral Officers of All States and Union Territories.

**APPENDIX – A**

Performa for declaration to be submitted by the Publisher of Election Posters, Pamphlets, etc.

(See Section 127-A of the Representation of the People Act, 1951)

I,.....son/daughter/wife of.....  
(Name) resident of.....(village/town).....  
(District) ..... (State), hereby declare that I as the  
publisher of ..... (give brief particulars of  
election poster, pamphlet, etc.)

Being printed by

..... (Name of the  
printing press)

Place .....

(Signature of

Publishers) Date .....

Full  
Address.....

Attested by (person personally known to  
publisher)

Signature (name and address) Countersigned by

Signature (Name and address of Printer)



**APPENDIX – B**

**PROFORMA FOR SUBMISSION OF INFORMATION REGARDING  
PRINTING OF ELECTION POSTERS, PAMPHLETS, ETC.**

1. Name and address of printer.....
2. Name and Address of publisher.....  
.....
3. Date of Printing order of the Publisher.....
4. Date of declaration of the publisher.....
5. Brief Particulars of election poster, pamphlet, etc.....  
.....
6. Number of copies of the above document printed.....  
.....
7. Date of printing.....
8. Printing charges (including cost of paper) being charged from the publisher in respect of  
the above document.....  
.....

Place.....

(Signature of Printer)

Date.....

Seal of the printer

Election Commission's letter No. 76/2004/J.S.II, dated 10.04.2004 addressed to the Chief Electoral Officers of-All the States and Union Territories.

**Subject: - Expenditure to be incurred on barricades and rostrums etc.**

1. I am directed to refer to Commission's letter No. 437/6/OR/95/MCS/1158 dated 29<sup>th</sup> March, 1996 read with Commission's orders No. 437/6/ES/0025/94/MCS dated 21<sup>st</sup> October, 1994 (reproduced as item No. 133 in the Compendium of Instructions 2004) wherein it has been laid down that expenditure incurred on security arrangements like barricading/rostrums etc. in connection with the campaigning by any political leader or candidate shall be borne by the concerned political party. The Commission has received queries to the effect-whether the expenditure on construction of rostrums/barricades will be charged to the political party or to the account of the individual candidate or a group of candidates belonging to the political party who are present on the occasion of a meeting where "leaders" of the political party participate.
2. The guiding principles to distinguish between the expenditure incurred by the political party and the expenditure incurred by the candidates were enunciated by the Supreme Court in *Kanwar Lai Gupta v Amar Nath Chawla*(AIR 1975 SC 308) wherein the Apex Court had observed: "when the political party sponsoring a candidate incurs expenditure in connection with his election as distinguished from expenditure on general party propaganda, and the candidate knowingly takes advantage of it and participates in the programme or activity and fails to disavow the expenditure or consents to it or acquiesces in it, it would be reasonable to infer, say in special circumstances, that he authorised the political party to incur such expenditure and he cannot escape the rigors of the ceiling by saying that he has not incurred the expense, but his political party has done so."
3. With the amendment to Section 77 of the Representation of People Act, 1951 only the expenses on account of travel of leaders of the political parties, covered under explanation 2 below Section 77, will be exempted from being included in the account of election expenses of the candidate. All other expenses-incurred/authorized by the political parties, other associations, body of persons/individuals-are required to be included in the account for the candidate.
4. The Commission has considered the matter carefully and keeping in view the provisions of law has directed as follows:-
  - i. The expenses on construction of barricades/rostrums etc. when done initially by the government agencies on account of security considerations on behalf of the party/organizers are to be booked as expenditure of a candidate in whose constituency the said meeting takes place or to a group of candidates who

are present at the time when the leader of a political party addresses such a meeting. In cases where there are more than one candidate of the political party present at the time of the said meeting of the "leader", the expenditure will be apportioned equally amongst all, and the District Election Officer of the district where such a meeting takes place shall obtain the final costs from the concerned government agencies within three days of the event and intimate to the candidates their respective share of expenditure. This information will also be intimated to the Returning Officer/District Election Officer of the Constituency/District to which the other candidates belong,

ii. Where such construction of rostrums/barricades are done on account of security considerations by the candidate(s) or the political party or the organizers from their own funds, amount will be reflected in the accounts of the concerned candidate or a group of candidates present in the meeting of the "leader". These accounts will be duly verified by the Election Observer or the Designated Officer appointed for scrutiny of the accounts.

5. The Commission has further directed that in all cases where the construction of barricades/rostrums are being done by government agencies the candidate/political party /organizer will deposit the estimated cost of barricades/rostrum in advance.

6. For expenditure already incurred on such items between the date of notification issued for the first and second phases of the current general elections, the concerned DEOs shall immediately take action as per para 4 above and inform all candidates concerned.

Election Commission's letter No. 576/3/2005/J.S.II, dated 29.12.2005 addressed to all Recognized National and State Political Parties

**Subject: Election Campaign by political parties and candidates - election expenditure of candidates - regarding.**

1. I am directed to invite your attention to the provisions of sub-section (1) of Section 77 of the Representation of the People Act, 1951, relating to account of election expenses. As per Explanation 1(a) under the said sub-section, the expenditure incurred by leaders of political parties on account of travel by air or any other means of transport for propagating programme of the political party is not deemed to be expenditure incurred or authorized by the candidate or his agent, for the purpose of the said Section. It is to be noted here that the benefit provided under the said Explanation 1(a) will be available if and only if the names of the leaders (maximum of 20 in the case of unrecognized political party and 40 for recognized political party) are communicated to the Commission and to the Chief Electoral Officer of the State concerned within a period of

7 days from the date of notification for the election as required under Explanation 2 under sub-section (1).

2. The above mentioned provisions have been brought to the notice of the political parties in the past. The political parties are again advised to take note of the provisions of Section 77(1) explained above. In the event any political party fails to comply with the requirements of Explanation 2 mentioned above, the benefit provided under the Explanation 1 will not be available to the party, and the travel expenses of all leaders in the case of such parties will necessarily be required to be included in the account of election expenses of the candidates concerned.

3. Your attention is also invited to the instructions contained in the Commission's letter No.437/6/97/PLN-III, dated 18.3.1997 (copy enclosed). As per the instructions in the said letter, details of all vehicles being used by a candidate for his election campaign are required to be lodged with the District Election Officer concerned. In this context, it may be noted that two-wheelers like motorbikes, scooters, mopeds, etc. are also covered under the instructions in the said letter, and details in respect of such vehicles are also required to be furnished to the District Election Officer.

4. Where political parties or candidates use aircraft/helicopter for election campaign, prior information should be given to the Chief Electoral Officers of the State concerned. While giving such information, the number of aircrafts/helicopters being used and the name of the Company from which the aircraft/helicopter is being hired, should clearly indicated.

Further, within three days of any aircraft/helicopter being used for election campaign, full details regarding areas covered, number of sorties involved and manifest of passengers along with the hire charges paid/payable should be furnished to the Chief Electoral Officer.

5. Kindly acknowledge receipt of this letter.

Election Commission's letter NO. 437/6/97-PLN-III Dated 18th March 1997 addressed to CEOs of all States and UTs.

**Subject: General Election/Bye-elections to Lok Sabha and State Legislative Assemblies -  
Instructions on misuse of vehicles during election period – Regarding**

1. The Commission has been issuing instructions on the subject of restrictions to be followed and observed on the misuse of vehicles during the election period. In the interest of preserving the purity of election process and rendering the same reflective of true choice of the people, the Commission has now directed that the following instructions shall be strictly followed at all the General and Bye-elections to the Lok Sabha and Assembly constituencies. These instructions are issued under article 324 of the Constitution and all other powers enabling the Commission in this behalf.

2. Cars/vehicles being used for electioneering purposes, shall, under no circumstances, be allowed to move in convoys of more than three vehicles from the date of notification till the completion of election process in any constituency. All bigger convoys shall be broken up, even if they are carrying any minister of Central or State Govt. This shall, however, be subject to any security instructions issued in respect of any such individual. In other words the convoy shall not in any case exceed three vehicle of any person plus the security vehicles allowed in view of the security gradation of that particular person.

3. From the date of notification of the election till the completion of election process in any constituency, the district administration shall keep a close watch on the vehicles used by the contesting candidates, persons accompanying the contesting candidates and other party leaders and ensure that the Commission's instructions are not abused.

4. If any person moves in a convoy of vehicles exceeding the limits prescribed above, in spite of the convoy having been broken, it shall be the duty of the local administration to ensure that such vehicles are not allowed to be used by flouting the Commission's directions till the process of election is completed.

5. The contesting candidates be asked to get the details of all the vehicles that they are using in the election campaign lodged with the District Election Officer or such other officer(s) as may be specifically authorized by the District Election Officer in this behalf before the campaigning commences. Any further deployment of any additional vehicles can take place only after notice to this effect is given by the candidates or his agent well before the actual deployment of the vehicles. While conveying the details of the vehicles that are being deployed for election campaign the details of the areas tehsil(s) in which the vehicle would operate, should also be conveyed.

6. The details so obtained should be conveyed by District Election Officer to the Election Expenditure Observers.
7. The vehicles employed for election campaign as per intimation given by the candidates or their election agents to the District Administration should not be requisitioned by the administration.
8. Any vehicle that has not been registered for campaigning with the district administration if found being used for campaigning, shall be deemed to be unauthorised campaigning for the candidate and may attract penal provisions of Chapter IX A of the Indian Penal Code and shall therefore be immediately taken out of the campaigning exercise.

The receipt of this letter may please be acknowledged.

Election Commission's letter No. 437/6/1/2008-CC & BE Dated: 24th October, 2008 addressed to The Cabinet Secretary Government of India, the Chief Secretaries and the Chief Electoral Officers of all States and Union Territories.

**Subject: Election Expenditure on travel by Lead Campaigners - Use of helicopter for election campaign, etc.**

1. I am directed to state that according to sub-section (1) of section 77 of the Representation of the People Act, 1951 it is provided that **“Every candidate** at an election shall, either by himself or by his election agent, keep a separate and correct account of all expenditure in connection with the election incurred or authorized by him or by his election agent between the date on which he has been nominated and the date of declaration of the result thereof, both dates inclusive”. Under sub-section (2) it is provided that the account shall contain such particulars as may be prescribed, and under sub-section (3), it is laid down that the total of the said expenditure shall not exceed such amount as may be prescribed.

2. Explanation (1) to section 77(1) provides that the expenditure by leaders of a political party (usually referred to by us as star campaigners) on account of their travel by air or any other means of transport for propagating programme of a political party shall not be deemed to be expenditure in connection with the election incurred or authorized by a candidate of that political party.

3. The provisions of section 77(1) and Explanation (1) there-under have to be so harmoniously read that they do not nullify the main object underlying the provisions of section 77(1). Section 77(1) clearly stipulates that a candidate has to account for all his election expense, incurred or authorized by him or by his election agent. Explanation (1) is in the nature of an exemption from account of such expenditure which is incurred by the leaders of the political party in connection with the candidate's election, so that election campaign may be carried out in his constituency by leaders of his political party and any expenditure incurred on their travel by or any other means of transport may not form part of the candidate's overall expenditure. It therefore follows that a candidate who has been declared as leader by a Political Party for the purposes of Explanation to Section 77(1), cannot be considered to be a leader of his political party **in his own constituency** within the meaning of Explanation (1) to section 77(1), whatever may be his standing in relation to other candidates of his party in the other constituencies. In his own constituency(ies), he is a candidate first. Thus, whatever expenditure he incurs on his own travel within his constituency(ies), on his travel whether by helicopter/aircraft or by any other means of transport, the same has to be accounted for within his overall limit of maximum expenditure prescribed for his constituency. When he goes out of his constituency to the other constituency as a star campaigner, the expenditure on his travel from his constituency to the other constituency would

fall within the exempted category, and so also his travel expenditure from the other constituency to his own constituency when he comes back for his own campaign would be so exempted. But once he reaches his constituency and travels within the said constituency, his expenditure on such travel within his constituency would be liable to be accounted for by him. Any other interpretation of the above mentioned provisions would defeat the very object underlying section 77(1). This would be more evidently glaring in the case of bye-elections where a political party may include the name of its candidate as a star campaigner and that would give him a license to travel within his constituency by adopting any means of communication and without accounting for the same.

Copy to: All recognized National & State Political parties.



**ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No.464/INST/2011/EPS

Dated: 28<sup>th</sup> March 2011

To

The Chief Electoral Officers of  
1. Assam, Dispur  
2. West Bengal, Kolkata  
3. Kerala, Thiruvananthapuram  
4. Tamil Nadu, Chennai  
5. Puducherry, Puducherry

Subject: General Election to Legislative Assembly, 2011-Vehicle permit for district office bearers of recognized political party regarding.

Sir,

With reference to the subject cited and in partial modification of the Commission's instruction of even no. dated 23<sup>rd</sup> March, 2011, I am directed to state that the Commission has reviewed the matter and has now decided that if any political party applies for permission for vehicles to be used by their district level office bearers/ leaders(other than the star campaigner) for their visit to multiple ACs within the district for electioneering purposes, necessary permission should be given by the DEO of the district concerned. In such cases, the permit shall be in the name of the person while also mentioning the registration no. of the vehicle. The expenditure on this vehicle shall be incurred by the political party and not by the candidates. This permit should not be used for travel in other districts.

I am to further state that the Commission has directed that for a particular district only one permit may be issued for a recognized party whether national or state.

It is further stated that the permit should be issued indicating the name of the political leader, the No. of vehicle and also the period for which issued. The permit may be issued on a paper of a colour different from those used for issuing permits to candidates and star campaigners, so that it can be easily recognized. An attested copy of the permit shall be prominently displayed on wind screen of the vehicle and original be kept by the person for checking by police or any other authorities. The surveillance teams should also be informed in the matter.

Yours faithfully,

Sd/-

(SUMIT MUKHERJEE)  
UNDER SECRETARY

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi – 110001

No.76/Instructions/2011/EEM

Dated: 7th April, 2011

To

The Chief Electoral Officers of  
Assam, Kerala, Tamil Nadu, Puducherry & West Bengal

**Subject:** Instruction on Election Expenditure Monitoring – Expense related to candidate – payment by cash - reg.

Sir,

With respect to instruction of even number dated 7<sup>th</sup> February, 2011 political parties have asked for further clarification. Election Commission has examined the issues and I am directed to clarify the following:

1. It is mentioned in the Commission's instructions No. 76/Instructions/2011/EEM dated 07-02-2011 that the candidates shall incur all election expenses by account payee cheques from Bank account opened for election purpose, excepting minor expenses where it is not possible to issue cheque. Some political parties have asked for clarification, specifying the limits of such cash expenditure. It is hereby clarified that if the amount payable by candidate(s) to any person/entity for any item of expenditure does not exceed Rs.20,000/- \* during the entire process of election, then such expenditure can be incurred by cash, by withdrawing it from the bank a/c opened for the purpose of election. All other payments are to be made by account payee cheque from the said bank account.
2. As per Section 77 of RP Act, 1951, every candidate shall keep separate and correct account of all expenditure from the date on which he has been nominated and the date of declaration of result (both dates inclusive). It is hereby clarified that all candidates, while maintaining their register of accounts of election expenditure, shall account for all expenditure incurred on the day of filing of nomination (i.e. from day) and also those incurred prior to the date of nomination like expenditure on campaign materials etc. which are used during the post nomination period. All expenses relating to the rally or procession organised while filing nomination shall be included in the accounts of the candidates.
3. When members of public attend a public rally/procession/public meeting of candidate(s) by using their own personal vehicle, without receiving any payment or reimbursement from anybody, it shall not be included in the expenditure of the candidate. However, the personal vehicles used in the rally or public meeting for campaign purpose by putting flags or banners or poster for the benefit of any candidate(s) shall be included in the expenses of the candidate(s). If the commercial vehicles bearing commercial registration

number are used for rally or public meeting of any candidate(s) the expenditure on such vehicles shall be included in the account of the candidate(s).

4. One personal vehicle owned and used by the candidate(s) for campaign purpose shall be treated as campaign vehicle and notional expenditure on fuel and driver salary as per the market rate shall be included in the accounts of the candidate(s). In case other vehicles, owned by the candidate(s) are used for campaign purpose, then the notional expenses as per the notified rate for hiring of such vehicles shall be calculated by the candidate(s).

5. The use of flags, caps, mufflers with party symbol has been clarified in Question No. 72 of FAQ on Model Code of Conduct. The expense on such items of flags, mufflers or caps with party symbol shall be accounted for by the party concerned as its election expense. If they bear the name(s) or photo(s) of candidate(s), it shall be added to the accounts of the candidate. However, supply and distribution of main apparels like saree, shirt, T- shirt, dhoti etc. by party/candidate is not permitted as it is bribery of voters.

6. ECI instruction No. 464/INST/2011/EPS dated 28-03-2011 has clarified that the expense on the vehicle of the district level party office bearers/leaders (other than star campaigners) for the purpose of their visit to multiple ACs within the district for electioneering shall not be included in the accounts of candidate(s). It is further clarified that if the district functionary himself is a candidate, contesting from the same district and such vehicle is used for his movement in the constituency from where he is contesting, or such vehicle is used for campaign for any particular candidate(s), then the hiring charges of the vehicle shall be included in the accounts of the candidate(s) using the vehicle for campaign purpose.

7. You are requested to bring it to the notice of all concerned.

Yours faithfully,  
Sd/-  
(Avinash Kumar)  
Under Secretary

Copy to:

1. All National Political Parties
2. All political parties of the States of Assam, West Bengal, Tamil Nadu, Kerala and Puducherry.

Sd/-  
(Avinash Kumar)  
Under Secretary

\*Note:- Please refer Annexure- E11 and E12.

**ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi – 110001

No.464/AP- HP & AP-LA/BE/2011/EEM

Dated: 3<sup>rd</sup> June 2011

To

The Chief Electoral Officer of  
All States and UT

Subject: Clarification regarding lodging expenses being incurred by the campaigners of the contesting candidates.

Sir,

I am directed to invite reference to the provisions of Section 77 of the Representation of the People Act, 1951. As per Explanation 1(a) read with Explanation 2 under sub-section (1) of the said Section, the expenditure incurred by leaders of the political party, who are star campaigners, on account of travel for propagating programme of the party shall not be deemed to be the expenditure of the candidate in connection with the election. The expenditure related to booking of hotels and lodges rooms in the constituency by or for the Star campaigners is not exempted under Section 77 of R. P. Act, 1951.

2. I am further directed to inform that all expenditure including lodging/boarding expenses of star campaigners in the constituency where they campaign for any candidate shall be included in the expenditure account of that particular candidate, provided that -

(a) the Star Campaigners/Campaigners have actually campaigned for the candidate, and (b) the Star Campaigners/Campaigners have incurred such boarding and lodging expenditure while remaining in a commercial hotel or lodge for the purpose of election campaign of the candidate irrespective of the fact whether the payment is made by such candidate or not.

3. The market value of such commercial boarding and lodging is to be calculated towards the election expenditure of the candidate, even if the boarding and lodging is provided as complimentary. It is further clarified that if the star campaigner while availing the boarding and lodging in one constituency, travels to another constituency to campaign for other candidates, then the lodging and boarding expense will be proportionately distributed as the expense of those candidates.

4. A notice may be issued immediately in all such cases and it should be processed accordingly.

5. This disposes of Chief Electoral Officer, Andhra Pradesh, letter no. 1760/Elecs.D/2011-7, dated 30.04.2011.

Yours faithfully,

Sd/-  
(AVINASH KUMAR)  
UNDER SECRETARY

## ELECTION COMMISSION OF INDIA

NIRVACHAN SADAN, ASHOKA ROAD, NEW DELHI – 110001

File No. 76/Instruction /2011/EEM

Dated: 5<sup>th</sup> December , 2011

To

The Chief Electoral Officers of  
Punjab, Manipur, Goa, Uttarakhand, Uttar Pradesh

Subject: Expenses incurred on community kitchen (langar, bhoj, etc.) - inclusion in the account of election expenses of candidates- regarding

Sir,

I am directed to refer to Commission's instruction of even number dated 07-10-2011, regarding the expenditure incurred on community kitchen (langar, bhoj, etc.) and inclusion thereof in the account of election expenses of the candidates.

2. In the context of the above instruction, a doubt has been raised with regard to participation of candidates in the community kitchens (langar, bhoj, etc.) organised by regional communities in their religious institutions as a matter of customary practice and the bhoj/feast, etc. offered as a matter of social practice following a ritual ceremony, like, marriage, death, etc. The instruction of the Commission under reference clearly states that the expenditure on the community functions will be treated as the election expenses of a candidate and added to his account "if any contesting candidates attends some community kitchen ( in whatever name has been called ) either organised by him or by any other person **to entertain the electors**". It is hereby again clarified that the above instruction does not apply to community kitchens/langars, etc. organised by religious communities within their religious institutions as a customary practice or the bhoj/feast, etc. offered by any person (other than the candidate) in the normal course to celebrate any ceremony like, marriage, death, etc., and the expenses incurred on such community kitchen/ langar/ bhoj/feast, etc. shall not be included in the election expenses of the candidate, provided that the candidate participates therein in the normal course as a normal visitor. It shall be further ensured that the candidate does not make any financial contribution for arranging such community kitchen, etc. and no political campaign in any manner is undertaken at such community kitchen, etc.

3. Receipt of this letter may kindly be acknowledged.

Yours faithfully,  
Sd/-  
(S. K. Rudola)  
Secretary

## **ELECTION COMMISSION OF INDIA**

NIRVACHAN SADAN, ASHOKA ROAD NEW DELHI-110001

No.76/Instructions/2012/EEPS

Dated: 20<sup>th</sup> January, 2012

To

The Chief Electoral Officer,  
Punjab, Uttar Pradesh, Uttarakhand, Manipur & Goa

Sub: Clarification regarding election expenditure of the party leaders (Star campaigners) covered under Explanation (2) of section 77(1) of the R. P. Act, 1951-Matter Regarding

Sir/ Madam,

Representations have been received from political parties on Star campaigners covered under Explanation (2) of section 77 (1) of the R. P. Act, 1951. The Commission after considering the representations, issues hereby the following clarifications:

1. Expenditure on Advertisement in Print/Electronic Media

If the advertisement for general party propaganda with photo or appeal of the leader, mentioned above, is made in print and electronic media, without any reference to any candidate, then expenditure on such general advertisement shall be booked to the account of the political party. If such leader happens to be a candidate in any constituency, the expenditure on such general party propaganda, even if it contains his photo, in print and electronic media, shall not be booked to the account of such leader, as it is in the nature of general party propaganda, without any reference to his constituency.

2. Expenditure on posters, banners, flags, stickers, etc.,

If the posters, banners, flags, stickers, etc., with photo or appeal of the leaders mentioned above, without any reference to any particular candidate are used during the elections, the expenditure shall be booked to the account of the political party. If however, the leader happens to be a candidate in any constituency, then the proportionate expenditure on such items, actually used in his constituency, shall be accounted for in his election expenses.

### 3. Travel Expenses

The Commission has modified its instruction No. 76/2009/SDR dated 20<sup>th</sup> August, 2009 and relevant Para 5.6.3 of the Commission's Instruction on Expenditure Monitoring, and it is hereby clarified that if any attendant including security guard, medical attendant, or any other person including or any member of the party, who is not a candidate in the constituency concerned, travels with the leader (star campaigner) of the political party, referred to above, in his vehicle/aircraft/ helicopter etc., the travel expenses of such leader shall be wholly booked to the account of the political party. It is further clarified that it shall not result in booking any part of the travel expenditure of the political leader to the account of the candidate, if such persons sharing the transport with the leader (Star Campaigner) , do not play any role in election campaign for the candidate. However, if any candidate/candidates share the transport with such leader, then 50% of the travel expenditure shall be apportioned to the candidate/candidates.

Yours faithfully,

Sd/-

(SUMIT MUKHERJEE)  
SECRETARY

Copy to CEOs of all other States and UTs.

**ELECTION COMMISSION OF INDIA**

**Nirvachan Sadan, Ashoka Road, New Delhi-110001**

No. 76/Instructions/2012/EEPS/Vol.I

Dated: 9<sup>th</sup> February, 2012

To

The Chief Electoral Officer of  
all the States/UTs

Sub:- General Elections to Legislative Assemblies of Uttar Pradesh, Punjab, Uttarakhand, Manipur and Goa-2012- Clarification on use of Video Vans during election by contesting candidates and political parties-Reg.

Sir/Madam,

I am directed to refer to Commission's letter no. 437/6/INST/2008-CC&BE dated 31<sup>st</sup> October, 2008 (copy enclosed) regarding use of video van etc. by political parties and candidates during election and to state that clarification has been sought regarding accounting of expenditure on this sorts by the political parties or candidates. In the subject matter it is clarified as under:-

- (i) If the Video Van is for political party used during election process for general party propaganda without mentioning the name of any candidate or photo of candidate of any constituency, then it shall be booked to party account, which shall be reported within 75 days by the party after completion of election in case of Assembly election or within 90 days in case of Lok Sabha election.
- (ii) If the name(s) or photo(s) of candidate(s) are displayed or any posters/banners of the candidate(s) are displayed thereon and the van is used in his constituency, then the expenditure has to be accounted for by such candidate(s).

Yours faithfully,

Sd/-

(AVINASH KUMAR)  
UNDER SECRETARY



**ELECTION COMMISSION OF INDIA**

**Nirvachan Sadan, Ashoka Road, New Delhi-110001**

No. 61/Complaints/AP-LS/2012/EEPS

Dated:19<sup>th</sup> July, 2012

To

The Chief Electoral Officers of  
All States/UTs

Subject: Collection of information from banks regarding suspicious transactions during electioneering under Article -324 of the Constitution - regarding

Sir,

With reference to the suggestions of Indian Banks' Association vide letter no. LEGAL/5946, dated 6<sup>th</sup> June, 2012 (copy enclosed), I am directed to state that in order to maintain purity of election process, the District Election Officers (DEOs) shall call for the following information from the Banks regarding suspicious cash transactions made through the banks during the election process:

- (i) Unusual and suspicious cash withdrawal or deposit of cash in a bank account exceeding Rs. 1 lakh during the process of election, without any such instance of deposit or withdrawal during the last two months.
- (ii) Unusual transfer of amount by RTGS from one bank account to the accounts of several persons in a district/constituency during the election process without any precedent of such transfer.
- (iii) Any deposit of cash or withdrawal of cash exceeding Rs. 1 lakh from bank account of candidates or spouse or his dependants, as mentioned in the affidavit filed by candidates which is available in CEO's website.
- (iv) Any withdrawal of cash and deposit of cash exceeding Rs. 1 lakh in the account of the political party during the election process.
- (v) Any other suspicious cash transactions, which might be used for bribing the electors.

2. The above information shall be processed by the DEOs and wherever it is suspected that the cash may be used for bribing of electors, then Flying Squad may be asked to take

necessary action, after due verification. However, if the amount of cash deposit or withdrawal is more than Rs.10 lakh, then such information shall be passed on to the Nodal Officer of the Income Tax Department, for taking necessary action under the Income Tax laws.

Yours faithfully,

Sd/-  
(AVINASH KUMAR)  
UNDER SECRETARY

Copy to:

Shri K Ramakrishnan, Chief Executive, Indian Banks Association World Trade Centre Complex, Centre 1, 6<sup>th</sup> Floor, Cuffee Parade, Mumbai-400005, with request to inform all banks for compliance during election process.

Sd/-  
(AVINASH KUMAR)  
UNDER SECRETARY

**ELECTION COMMISSION OF INDIA**

**Nirvachan Sadan, Ashoka Road, New Delhi-110001**

File No.76/Instructions/EEPS/2013/Vol. VIII

Dated: 14<sup>th</sup> November, 2013

To

1. The Chief Electoral Officer  
Madhya Pradesh  
Bhopal
2. The Chief Electoral Officer  
Rajasthan  
Jaipur

Subject: Prevention of Storage and Illegal Distribution of Liquor during elections-  
Instructions to DEOs for Daily Report of liquor Sale- matter reg.

Sir,

I am directed to draw your attention to the instructions of the Election Commission of India regarding Production, Storage and Distribution of Liquor during Election (ECI Compendium of Instructions on Election Expenditure Monitoring, July 2013 section 5.10.6, page 28). I am further directed to inform that preventing illegal liquor distribution during the election is one of the very important responsibilities of the Collector & District Election Officer and the Superintendent of Police. Observers of the Election Commission are also expected to monitor such activities.

2. In this regard detailed instructions have been issued from time to time and list of IMFL shops are be made available to the DEOs where there had been suspicious increase in sale of IMFL. The DEOs are also aware that all the excise units of the districts, namely- Distilleries, Bottling Units, Liquor Warehouses have been brought under continuous surveillance of the officials concerned. In important units, officers and armed forces are to be posted round-the-clock. Moreover, almost in all districts, available officials are to be given the special responsibility of monitoring liquor flow during the elections. Some of the officials will have to be deployed on the border check post to prevent cross-border liquor movement during the elections.

3. Though, these steps have resulted in significant tightening of excise machinery in the State, yet the situation needs further improvement at district level. The retail outlets of liquor are

turning out to be highly vulnerable from liquor distribution point of view. All District Collectors and Superintendent of Police need to work on this in a more focused and systematic way.

4. The Commission has been receiving following complaints:

A. Storage of cheaper brands of IMFL and country liquor in local slums, shanty towns and remote rural pockets for distribution prior to election. This storage is happening with help from the retail shops which are selling liquor in bulk to individuals, in contravention of State Excise Act and General and Special License Conditions.

B. Stock registers are not being maintained in some of the shops. It has been reported that some shops, even though maintain the stock register, they do not maintain brand-wise stock register. This creates serious problems in monitoring the daily sales and makes physical stock verification of the shops almost impossible.

C. Coupons are being issued by the candidates, which are convertible into liquor bottles at the shops. This is violation of conditions of State Excise Act/Rules, which prohibits sales in any form other than cash.

5. In view of the above, I am directed to request for compliance the following instructions:-

**I. Daily Monitoring of liquor sales:-**

Each district has, on an average 25 liquor retail shops. The district Collectors must ensure to get daily report of the shops where there has been significant increase in the sales. A good way of doing that will be to take the average daily sale of October 2013 for each of your liquor retail shop and compare daily sales figure with the October average. Wherever the sales figure exceed by 30% or more, it points to a possibility of bulk sale. These need to be investigated and severe action must be taken against the shop which may include even cancellation of the license.

For this a prescribed form for reporting is enclosed in Annexure-1. The District Collector is expected to get this report from the District Excise Officer/Assistant Commissioner and after taking suitable action send the report to the Election Commission (CEO) along with his remarks, in the format prescribed in **Annexure-2**.

**II. Ensuring maintenance of stock register:-**

It has been found during surprise inspections that some of the shops are not maintaining the stock register at all, or are maintaining it without following the prescribed format. This is done with a view to hide bulk sale information and to make stock verification very cumbersome.

District Collectors with the help of the District Excise Officer/Assistant Commissioner must ensure proper maintenance of **brand-wise stock register** in all shops.

**III. Use of tokens or coupons for sale of liquor:-**

Newspapers have been reporting that candidates are resorting to distribution to distribution of coupons/tokens, which can be exchanged for liquor bottles at the liquor shop. This as pointed out earlier is a violation of General License Conditions of State Excise Act. Collectors are expected to take action against such shops.

**IV. Listing and close monitoring of sensitive liquor shops:-**

Classify the liquor shops in your district as sensitive based on the following criteria:-

- A. Those shops which, on 01.11.2013, have liquor stock which is 50% or more than the liquor stock on 01.11.2012. The list of such IMFL shops has already been communicated. However, you need repeat this exercise for Country Liquor shops in your district.
- B. Shops, which are located in a slum or are located in close proximity of a slum.
- C. Shops located away from main roads and located in interior rural pockets.
- D. Shops which show more than 30% increase in sales on any day in November as compared with their average daily sales of October, 2013.

These shops must be monitored and their brand-wise stock register checked on daily basis.

**V. Prevention of liquor storage for distribution in election:**

Slum areas, shanty towns, camps (if any) in urban areas and remote or poorly accessible habitations in rural areas are potential storage points for illegal liquor. District Collectors with the Excise Officials are expected to identify such locations and conduct frequent police patrolling and raids in such locations.

6. In the light of all the above instructions, I am directed to request you to issue suitable instructions to the Collectors & District Election Officers to give a daily report in the format prescribed in Annexure-2 to the Special Secretary Excise (CEO) , State Government, who will send a compiled report for the entire state to the Commission.

7. These instructions may be brought to the notice of all DEOs, SPs, all Observers and officers of Excise Deptt.

Yours faithfully,

Sd/-  
(S. K. RUDOLA)  
SECRETARY

Copy forwarded for necessary action to:

1. Shri D.R. Johari, Addl. Excise Commissioner and Nodal Officer on Excise, C-100/50 Shivaji Nagar, Bhopal, Madhya Pradesh (By Camp Bag/Speed Post/email)
2. Shri Jitender Kumar Updhayay, RAS, Addl. Excise Commissioner (Adm) Zone, Udaipur, Rajasthan (By Camp Bag/Speed Post/e-mail)

**Annexure 1**

Daily Report from District Excise Officer to Collector for Liquor Monitoring (Only those shops, which have 30% or more increase in sales over average-----date-----month-----year daily need to be reported.)

Name of the District:

Date:

S.No.	Name and address of the shop	Average daily sales of ---date----- month ---- --year (in Bulk Litre)	Yesterday's sale (in Bulk Liter)	Percentage increase in sales (%)	Reasons for increase	Action taken

## Annexure 2

### Daily Report from Collector and DEO to CEO for Liquor Monitoring

**Name of the District:**

**Date:**

1. No. of IMFL shops in the district:

2. No. of Country Liquor shops in the district:

3. Brand-wise stock register maintained in all shops: (yes/no)

(Please mention action taken against those shops where a violation is found and mention if the proper brand-wise stock registers is maintained since)

4. List of sensitive liquor retail shops in the district:

(Please enclose the list with complete address and licensee name and reason for classifying it as sensitive)

S. No.	Name and address of the shop	Licensee Name	Reason for classifying it as sensitive	Steps taken for close monitoring

5. Action taken against any liquor shops for any violations:

(Specify the action and penalty levied, if any)

S. No.	Name and address of the shop	Licensee Name	Violation Detected	Action Taken	Violation rectified or not

6. List of possible illegal liquor storage locations in the district:

S. No.	Name of the location	Name of the mohalla/village	Reason for being a potential storage area	Preventive or corrective step taken

**7.Daily liquor sale monitoring report (Only for shops having over 30% increase in sale as compared with average daily sale of -----date-----month-----year ):-**

S. No.	Name and address of the shop	Average daily sales of -----date-----month-----year (in Bulk Liter)	Yesterday's sale (in Bulk Liter)	Percentage increase in sales (%)	Reasons for increase	Action taken



## **ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi – 110001

No. 491/SM/2013/Communication

Dated: 25<sup>th</sup> October 2013

To

1. Chief Electoral Officers  
of all States and Union Territories
2. Presidents/General Secretaries  
of All National/State recognized Political Parties.

**Sub: Instructions of the Commission with respect to use of Social Media in Election Campaigning.**

Sir,

The Commission's attention was drawn to use of social media for election campaigning and also certain violations of the Electoral Law in the social media, which need to be regulated in the interest of transparency and level playing field in the elections.

Social media refers to the means of interactions among people in which they create, share, and/or exchange information and ideas in virtual communities and networks. It differentiates from traditional/industrial media in many aspects such as quality, reach, frequency, usability, immediacy, and permanence. The prevalence of Web and social media has increased over the years and there have been demands from the political and social groups to regulate the social media during elections as other media is regulated.

There are broadly five different types of social media:

- a) collaborative projects (for example, Wikipedia)
- b) blogs and micro blogs (for example, Twitter)
- c) content communities (for example, You Tube)
- d) social networking sites (for example, Face book)
- e) virtual game-worlds (e.g., Apps)

Legal provisions relating to election campaigning apply to social media in the same manner in which they apply to any other form of election campaigning using any other media. Since social media is a relatively new form of media, it appears necessary to clarify to all concerned by the following instructions:-

### **A. Information to be given by candidates about their social media accounts.**

Candidates are required to file affidavits in Form-26 at the time of filing of nominations. Detailed instructions and the format in which the affidavits have to be filled were issued vide the Commission's letter No. 3/4/2012/SDR dated 24, August, 2012. Para 3 of this Form

requires that email ID of the candidate, if any, should be communicated to the Commission in this Form. The Commission finds it necessary that authentic social media accounts of candidates should also be informed to the Commission. This information should be furnished in the said Para 3 as follows:-

“My contact telephone no.(s)  
is/are....., my email ID (if any) is  
....., and  
my social media accounts (if any) are.....”

### **B. Pre-Certification of Political Advertisements**

In pursuance of the Hon’ble Supreme Court of India’s Order in SLP (Civil) N.6679/2004, dated 13 April,2004, the Commission issued detailed instructions on this subject vide its order no. 509/75/2004/JS-1/4572 dated 15.04.2004. In this order, it was stated that every registered/national and State political party and every contesting candidate proposing to issue advertisements on television channels and/ or on cable network will have to apply to Election Commission of India/designated officer for pre-certification of all political advertisements on electronic media before the publication. The order was further modified and consolidated vide Commission’s order dated 27.08.2012, wherein Media Certification and Monitoring Committees at district and State levels were given the responsibilities of pre-certification of such advertisement along with other functions viz. acting against Paid News etc. Since social media websites are also electronic media by definition, therefore, these instructions of the Commission contained in its order No.509/75/2004/JS-1/4572 dated 15.04.2004 shall also apply mutatis mutandis to websites including social media websites and shall fall under the purview of pre-certification. You are, therefore, requested to ensure that no political advertisements are released to any internet based media/websites, including social media websites, by political parties/candidates without pre-certification from competent authorities in the same format and following the same procedures as referred in the aforesaid orders.

### **C. Expenditure on campaigning through internet including social media websites.**

According to Section 77, sub section (1), of Representation of the People Act,1951, every candidate is required to keep a separate and correct account of all expenditure in connection with the election incurred or authorized by him or by his election agent between the date on which he has filed nomination and the date of declaration of the result thereof, both dates inclusive. The Hon’ble Supreme Court of India had directed in Common Cause Vs. Union of India in 2005 that political parties should also submit a statement of expenditure of elections to the ECI and such statements are required to be submitted within 75 days of assembly elections and 90 days of Lok Sabha elections. It is obvious that expenditure on election campaign through any advertisement in social media is a part of all expenditure in connection with the elections.

For the sake of removing any ambiguity, it is hereby directed that candidates and political parties shall include all expenditure on campaigning, including expenditure on advertisements on social media, both for maintaining a correct account of expenditure and for submitting the statement of expenditure. This, among other things, shall include payments made to internet companies and websites for carrying advertisements and also campaign related operational expenditure on making of creative development of content, operational

expenditure on salaries and wages paid to the team of workers employed by such candidates and political parties to maintain their social media accounts, etc.

**D. Application of Model Code of Conduct to content on internet including social media.**

The Commission has a model code of conduct in place during the elections in respect of political parties and candidates which remains in force from the date the elections are announced by the Commission till the completion of elections. It is clarified that the provisions of model code of conduct and related instructions of the Commission issued from time to time shall also apply to the content being posted on the internet, including social media websites, by candidates and political parties.

**E.** As far as the content posted by persons other than candidates and political parties is concerned, the Commission is considering the matter in consultation with the Ministry of Communication and Information Technology on practical ways to deal with the issue, in so far as they relate to, or can be reasonably connected with, the election campaigning of political parties and candidates.

These instructions may please be brought to the notice of all concerned including candidates, political parties, media and election observers for immediate necessary action.

Yours faithfully,

Sd/-

(Rahul Sharma)  
(Under Secretary)  
Tel. 011-23052070

Email: rahulsharma.eci@gmail.com

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

File No. 76/Instructions/2012/EEPS/Vol. I

Dated: 22<sup>nd</sup> January 2014

To

The Chief Electoral Officers  
of all States & UTs

Subject: Clarification regarding expenditure incurred by leaders of political party (Star-Campaigners) ----- under explanation 1 to section 77 (1) of R.P. Act, 1951-----matter regarding.

Sir/Madam,

In supersession of the Commission's letter of even no. dated 18<sup>th</sup> April, 2013, letter nos, 76/2009/SDR, dated 31<sup>st</sup> March, 2009 and 20<sup>th</sup> August, 2009 and para (iii) of letter No. 437/6/INST/2008, dated 31-10-2008 and para 3 of letter No. 76/Instructions/2012/EEPS, dated 20-01-2012 (copies enclosed), on the subject cited, I am directed to clarify as under:-

(a) If any attendant including security guard, medical attendant, or any other person including any member of the party, who is not a candidate in the constituency concerned, or any representative of the electronic or print media, travels with the leader (star-campaigner) of the political party in his vehicle/aircraft/helicopter etc., then the travel expenses of such leader shall be wholly booked to the account of political party, provided that the said member of political party or media person or attendant sharing the transport with the leader (star campaigner) do not play any role in election campaign for any candidate in any manner. However, if any such person(s) sharing the transport with the leader plays any role in election campaign for the candidate(s) in any manner or if any candidate(s) travels with such leader in his vehicle/aircraft/helicopter, then 50% of the travel expenditure of the leader shall be apportioned to such candidate (s).

(b) The names of leaders of the political party (star campaigners), as defined in Explanation 2 of section 77 (1) of the R. P. Act, 1951 are to be communicated to the Election Commission of

India and the Chief Electoral Officer of the State by the political party, within a period of seven days from the date of notification for such election and such leaders are entitled to the benefits provided under section 77 of the R. P. Act, 1951, from the date on which the list including his name is received by the Election Commission of India and by the Chief Electoral Officer of the State concerned.

(c) If the leader (star campaigner) is a part of any rally, organised outside his constituency, he is entitled to the exemption provided under Explanation 1 of section 77(1) of the R. P. Act, 1951. However, if the leader (star campaigner) is also contesting election in any constituency, then he is not entitled to any benefit u/s 77 of the said Act, for the travel expenses incurred within his own constituency and the expenses on meeting or rally organised by him in his constituency including the travel expenses are to be added to his account of election expenditure.

(d) If the rally /meeting is organised in the constituency of the leader (star campaigner), where the leader shares the dais with other contesting candidates, then the meeting expense is to be apportioned to the election expenditure of the leader and all such candidates. However, if, he (star campaigner) is taking part in a rally/ meeting, along with other contesting candidates of his party outside his constituency, then the meeting expense shall be apportioned to the election expenditure of all such candidates, for whose election campaign, such rally/meeting is organised and no part of such rally/meeting expense, organised outside his constituency shall be added to the election expense of the leader (star campaigner).

This may be brought to the notice of all concerned including all political parties in the state.

Yours faithfully,

Sd/-

(S. K. RUDOLA)  
SECRETARY

## ELCTION COMMISSION OF INDIA

NIRVACHAN SADAN ASHOKA ROAD NEW DELHI –110001

No. 76/Instructions/2014/EEPS Vol.VII

Dated: 9<sup>th</sup> April, 2014

To

The Chief Electoral Officers  
of all States/Union Territories

Subject: General Election to the Lok Sabha, 2014-Expenditure on Security cover to Ministers/Candidates-Instructions regarding.

Ref.: (i) Commission's letter No. 437/6/96-PLN-III dated 09.04.1996;  
(ii) Commission's letter No. 437/6/2007/PLN.III dated 24.10.2007;  
(iii) Commission's letter No. 464/INST/2009/EPS dated 08.02.2009;  
(iv) Commission's letter No. 437/INST/2009/CC&BE dated 25.03.2009.

Sir/Madam,

The Commission has in the past, issued various instructions from time to time regarding the accounting of the cost which will be incurred on the security to be provided to the Ministers/Star Campaigners/Candidates, as per their security entitlement.

2. The Commission has received a reference from the CEO, Uttarakhand seeking clarification as to whether the cost incurred on the security vehicle and guards will be paid by the candidates or by the State Government. For removing confusion and for convenience of all concerned, the issue relating to expenditure on security person/security vehicles are hereby collated and reiterated for observance during the period when the Model Code of Conduct is in force:

(i) Under the directives of the Government of India, the persons provided with 'Z+' (Z plus) security cover are permitted the use of State-owned one bullet proof vehicles for the particular person. Such persons, whether they are holding office or out of it, and whether they are candidates or not, shall be permitted the use of the said State-owned bullet proof vehicles during the election period covered by the Model Code of Conduct. The use of multiple vehicles in the name of stand-by should not be permitted unless so specifically prescribed by security authorities in any particular case. The cost of

propulsion of such vehicles should be borne by the person concerned when it is used for non-official purposes during such period.

(ii) In case of the visiting political functionaries, who are 'star campaigners' sponsored by political parties in pursuance of Explanation of the Section 77 of the R. P. Act, 1951, the expenditure in this regard, will be accounted for in the party's account. If the star campaigner is a candidate, the propulsion cost of vehicle in the constituency shall be accounted for in his election expenditure account.

(iii) If the party functionary enjoying the security facility is not a star campaigner, and he campaigns for the candidate, the cost of propulsion of the security vehicle, used for such campaign shall be added to the candidate's account.

(iv) The number of vehicles to accompany the carcade including pilots, escorts etc. will be strictly in accordance with the instructions laid down by the security authorities and shall not exceed them under any circumstances. The cost of propulsion of all such pilot/escorts vehicles, whether owned by Government or hired vehicles, will be met by the State Government. No recovery need be made also on the cost of the manpower provided.

3. These instructions may be brought to the notice of all concerned.

Yours faithfully,

Sd/-

(S. K. RUDOLA)  
SECRETARY

**ELCTION COMMISSION OF INDIA**

NIRVACHAN SADAN ASHOKA ROAD NEW DELHI –110001

No. 76/Instructions/2014/EEPS/Vol.I

Dated: 9<sup>th</sup> May, 2014

To

The Chief Electoral Officer  
All States/UTs

Subject: Travel by the candidate/Star Campaigner after poll and before declaration of result-matter reg.

Sir,

Instances have been reported that many contesting candidates, including the Star Campaigners of the political parties, use Aircrafts/Helicopters after the date of poll for official or non-official purpose and clarifications have been sought regarding accounting of such expenditure on travel. In the subject matter, I am directed to clarify as under:

- (i) The expenses after the poll and before the declaration of result, which can be said to be in connection with the election shall only be accounted for by the candidates as per Section 77 of the Representation of the People Act, 1951.
  - (ii) Therefore, the expenses on travel of a Star Campaigner or a candidate after the date of poll, which are not connected with election shall not be added to any candidate's account. If the Star Campaigner/Candidate visits the constituency, where he or she has contested the election, the travel expenses within the constituency for overseeing the counting arrangement before, or on, the date of counting shall be added to his or her account.
  - (iii) If the political party is bearing travel expenses of a Star Campaigner outside his constituency after the poll, the said expense shall be shown by the political party in the accounts submitted to the Commission within 75 days of the completion of assembly election or 90 days of Lok Sabha election.
2. In this regard, you are hereby requested to inform all the District Election Officers, Expenditure Observers, Candidates and the Political Parties in the State.

Yours faithfully,

Sd/-

(Avinash Kumar)  
Under Secretary



**ELCTION COMMISSION OF INDIA**

NIRVACHAN SADAN ASHOKA ROAD NEW DELHI –110001

No. 61/Complaints/2014/EEPS Vol.VI

Dated: 9<sup>th</sup> June, 2014

To

The Chief Electoral Officer  
of All States/UTs

Subject: General Elections to the Lok Sabha-2014-Accounting of parking charges of aircraft/helicopter -Regarding

Sir,

The Commission has received queries regarding accounting of parking charges being reported by the candidates/party during electioneering. In the subject matter, I am directed to clarify that the parking charges of aircraft/helicopter shall be calculated as under:-

1. In aviation sector, parking charges of aircraft (day/night) are levied on aircraft/helicopter operators as per rates determined by Airport Authority of India or by Private airport operator at respective airport. Therefore, the amount for calculation of expenditure of the candidate shall be charged as per actual amount paid or payable at such airports. At places other than commercial airport, the parking charges should be as per actual amount paid by the operator or candidate.
2. Therefore, the parking charges at commercial airports should be obtained from the airport authority of India or the private airport operator for calculation of parking charges of any aircraft. For parking at other places, the actual charges paid by the operator or candidate for parking of aircraft shall be taken into account.
3. Any dispute on accounting of expenditure shall be dealt with Commission's instruction No. 76/Instructions/EEPS/2013/Vol. I, dated 14.03.2013. (enclosed 3 pages)
4. You are requested to bring into the notice of all including the Expenditure Observers deployed during currently concluded Lok Sabha Election, 2014 & State Legislative Assemblies Election from Andhra Pradesh, Odisha, Sikkim, Arunachal Pradesh, 2014 and some other Bye-elections.

Yours faithfully,

Sd/-  
(Avinash Kumar)  
Under Secretary

**ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

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

Dated: 29<sup>th</sup> May, 2015

To

The Chief Electoral Officers of  
All States and UTs

Subject: Permission of vehicles to the contesting candidates and incurring the expenditure in the accounts of elections expenses- regarding.

Madam/Sir,

I am directed to invite your attention to the Commission's letter No. 437/6/2007-PLN-III(Vol-III), dated 16<sup>th</sup> March, 2007 and to say that each candidate is given permission by the Returning Officer for use of vehicles for campaign purpose during elections. It has come to the notice of the Commission that some candidates take permission for use of campaign vehicles and do not show the expenditure incurred on hiring/propelling of the vehicles in the accounts of their election expenditure. Such vehicles are often used by others during the election process.

2. Therefore, I am directed to inform that if the candidate, after obtaining permission from the Returning Officer, does not intend to use the campaign vehicle(s), for any period of more than two days, he/she shall intimate to the Returning Officer, to withdraw the permission for such vehicle(s). If the candidate, after obtaining permission does not intimate the R.O., to withdraw the permission of such campaign vehicles, it will be presumed that the candidate has used the permitted vehicles for campaign purpose and accordingly, the expenditure as per the notified rates on use of such vehicles shall be added to his/ her accounts of election expenses. The details of all such vehicle, permissions and withdrawal requests shall be given to the Accounting Team by the R.O. for accounting the expenditure of such candidates.

3 This may be brought to the notice of all the political parties, candidates and their agents, officials concerned and Expenditure Observers.

4 Kindly acknowledge the receipt of this letter.

Yours faithfully,

Sd/-

(S. K. Rudola)

SECRETARY

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/2016/SDR

Dated: 30<sup>th</sup> April, 2016

To

The Presidents/General Secretaries of  
All recognized and registered unrecognized Political Parties

Subject: -Election expenses of candidates and political parties- travel expenses on visits to foreign countries for purposes of canvassing -regarding.

Sir,

I am directed to say that as per section 20A of the Representation of the People Act, 1951 inserted by the Representation of People (Amendment) Act, 2010, Indian citizens absenting from their place of ordinary residence in India owing to their employment, education or otherwise outside India (whether temporarily or not) are entitled to have their names registered in the electoral rolls in the constituencies in which their place of residence in India as mentioned in their passports is located. The Indian citizens so registered as electors in India (called under the Registration of Electors Rules 1960 as 'overseas electors') are entitled to vote in their respective native constituencies in India if they happen to be present in their native places on the day of poll in the constituency in which they are registered as such overseas electors. Pursuant to the above provisions of law, a large number of Indian citizens living abroad have got their names enrolled in the electoral rolls in different parts of the country for the purposes of elections to the House of People and State Legislative Assemblies.

2. It has been brought to the notice of the Commission that in connection with the current round of general elections to the Legislative Assemblies of Kerala, Puducherry, Tamil Nadu & West Bengal and several bye-elections being currently held in some of the States, some candidates are travelling from India to overseas countries for the purposes of canvassing in their favour to seek votes of the overseas electors residing in those countries. In this context, the Commission would like to clarify that though seeking votes of overseas electors by going abroad by the candidates or their agents or party leaders is not prohibited under the law, all expenditure incurred by those candidates, their agents or party leaders on their travel, boarding, lodging etc., in those countries would be deemed to be the expenditure incurred or authorized by the

candidates in connection with their election. Thus, all such expenditure would come within the meaning of section 77(1) of the Representation of the People Act, 1951 and will have to be included by the candidates concerned in their accounts of election expenses which are subject to the limits prescribed by Rule 90 of the Conduct of Elections Rules 1961.

3. The Commission would, however, like to further clarify that any inducement to overseas electors by way of Air tickets or any other allurements to them, in cash or kind, to come to India for the purpose of voting at the aforesaid elections would amount to the electoral offence of 'bribery' within the meaning of section 171B of the Indian Penal Code, as also the corrupt practice of 'bribery' within the meaning of section 123(1) of the Representation of the People Act, 1951. Needless to add that the commission of the above mentioned electoral offence and corrupt practice of bribery would invite penal action against them under the relevant provisions of law. Further, any other person or organization offering to bear the travel expenses of overseas electors to India in connection with the voting in the above elections, or any other such allurements to them to seek their votes, with the consent of the candidate or his election agent, would also attract the same penal action against them.

4. You are, therefore, requested to inform all the candidates set up by your party of the above provisions or law for their information, guidance and compliance.

5. The above clarifications of law by the Commission will equally apply in relation to all elections to the House of the People and State Legislative Assemblies in future.

6. Kindly acknowledge receipt.

Yours faithfully,

Sd/-

(K. F. WILFRED)  
PRINCIPAL SECRETARY

Copy to Chief Electoral Officers of all States and UTs for information and necessary action. It is requested that copy of this letter may be given to all political parties based in the State/UT.

**ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/ECI/INST/FUNC/EEM/EEPS/2019/Vol. XX

Dated: 18<sup>th</sup> April, 2019

To

The Chief Electoral Officers,  
All States and UTs.

Subject:-General Election to Lok Sabha and Legislative Assemblies of Andhra Pradesh, Arunachal Pradesh, Odisha and Sikkim, 2019-Social Media platforms for tracking expenditure on advertisements/transparency reports-Reg.

Madam/Sir,

I am directed to refer to Commission's letter no. 491/SM/2013/Communication, dated 25<sup>th</sup> October, 2013 [Annexure D14 in "Compendium of Instructions on Election Expenditure Monitoring (February, 2019)] and to state that Google, Facebook and Twitter are facilitating transparency in paid political advertisement by displaying "Ad Transparency Reports" on their platforms showing the payments made by different political parties for their political campaigns on these platforms, at the following links:-

- (i) <https://transparencyreport.google.com>
- (ii) <https://www.facebook.com/ads/library/report/?Source=archive-landing-page&country=IN>
- (iii) <https://ads.twitter.com/transparency>

2. You are requested to bring it to the notice of all DEOs, ROs, Expenditure Observers and Election Expenditure Monitoring Teams for necessary action.

Yours faithfully,

Sd/-

(RAJAN JAIN)  
UNDER SECRETARY

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan Ashoka Road New Delhi-110001

No. 76/ECI/INST/FUNC/EEM/EEPS/2019/Vol. XVIII

Dated:19<sup>th</sup> May, 2019

To

The Chief Electoral Officers of  
All States and UTs.

Subject:-General Election to Lok Sabha, 2019-Accounting of expenditure incurred on helipad construction and parking charges- Clarification-Regarding.

Madam/Sir,

It is seen that helicopters are being used in large numbers for the purpose of campaigning by political parties and candidates. A clarification has been sought regarding expenditure associated with construction of helipads. In this regard, I am directed to clarify that expenditure incurred on construction of helipads including expenses related to helipad site development and removal of dismantled material and parking charges of helicopter borne by political party in connection with travel of its leaders, as per Explanation 1 of Section 77 of the R. P. Act, 1951 (popularly known as “Star Campaigners”), irrespective of their security entitlement, shall be booked in the account of election expenses of the political party concerned and not in the account of election expenses of the candidate(s).

2. A star campaigner who is also a candidate, shall account for expenses on hiring of helicopter, preparation of helipad etc. for campaigning within his own constituency. However, the travel expenses incurred for travel out of his own constituency for campaigning in other constituencies and to come back to his/her constituency are not to be booked to his/her account. (ECI letter no. 437/6/1/2008-CC&BE, dated 24.10.2008 copy enclosed).

4. You are requested to kindly bring the clarification to the notice of all DEOs, ROs, Expenditure Observers and other election authorities for necessary compliance.

Yours faithfully,

Sd/-

(RAJAN JAIN)  
UNDER SECRETARY

# **E.**

## **MAINTENANCE OF ACCOUNTS OF ELECTION EXPENDITURE BY THE CANDIDATES**

## **CONTENTS IN PART ‘E’**

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Every contesting candidate has to keep a separate and correct account of all election expenditure, incurred or authorised by him or by his election agent between the date on which he has been nominated and the date of declaration of result (both date inclusive). As such he has to maintain day to day account of his election expenditure in different registers, compile all the bills and vouchers in this regard and at the same time he has to get his accounts inspected on the notified dates by the election authorities. Maintaining accounts of election expenditure properly thus is the most important task a candidate has to perform dutifully otherwise discrepancy in his account of election expenses may lead to initiating disqualification proceedings against him under Section 10 A of the R.P. Act, 1951.

**1. Procedure for maintaining accounts of election expenses by the contesting candidates:** As per section 77 of the R. P. Act, 1951, during an election every candidate shall either by himself or through his election agent, keep a separate and correct account of all expenditure in connection with the election, incurred or authorized by him or by his election agent between the date on which he has been nominated and the date of declaration of the result thereof, both dates inclusive.

Section 78 of the R P Act 1951 provides that every candidate has to lodge a true account of his election expenses maintained under Section 77 of the R. P. Act 1951, with the District Election Officer within 30 days from the date of declaration of result of the election. In the computation of this 30 days period, the date of declaration of result of election is excluded. The Commission has clarified vide its letter No. 76/95/J.S.II dated 10-04-1995 (copy enclosed at **Annexure – E4**) that in all fairness to the contesting candidates, they will be permitted to file their election expenses in English, Hindi or the local language (s) in which the electoral rolls are printed. For this, it has to be ensured that all contesting candidates get the forms/ registers/ extracts of rules relating to lodging of their returns of accounts of election expenses in the approved regional language for electoral rolls and no candidate complains that he was not aware of the statutory requirements relating to filing the returns of election expenses and he is able to maintain his day to day account properly. Various instructions of the Commission issued from time to time for the guidance of the contesting candidates are given in **Annexure – E5 & E6**.

**2. Separate Bank Account to be opened by each candidate for election expenditure: (Annexure – E7 letter no.76/Instruction/2013/EEPS/Vol. IV, dated 15<sup>th</sup> October, 2013):** In order to facilitate monitoring of election expenditure, each candidate is required to open a separate bank account exclusively for the purpose of election expenditure. This account shall be opened any time at least one day before the date on which the candidate intends to file his nomination papers. The Account Number of this bank account shall be communicated by the candidate in writing to the RO at the time of filing of his nomination. All election expenditure shall be made by the candidate only from this bank account. All money to be spent on electioneering shall be deposited in this bank account irrespective of its funding from any source including candidate's own fund. A certified copy of the account statement of this bank account shall be given by the candidate to the DEO along with the statement of the account of expenditure at the time of filing of the Abstract Statement, after declaration of results. Wherever the candidate has not opened the bank account or not intimated the bank account number, the RO shall issue a notice to all such candidates to comply with the Commission's instructions.

The bank account can be opened either in the name of the candidate or in joint name with his election agent for the purpose of election expenditure. The bank account should not be opened in joint name with any family member of the candidate or any other person, if he/she is not the election agent of the candidate.

The bank account can be opened anywhere in the state. The accounts can be opened in any of the banks including co-operative banks or in the post offices. The existing bank account of the candidate should not be used for this purpose as it has to be a separate bank account for election purpose.

The DEOs will issue suitable instructions to all banks or post offices to ensure that they open dedicated counters for election purpose to facilitate prompt service to the candidates in opening of bank accounts. They should also allow withdrawals and deposits from the said account on priority during the election period.

The Commission has issued Instruction No. 76/Instruction/2011/EEM dated 07.04.2011 (**Annexure-D7**) that the candidate shall incur all election expenses by crossed account payee cheque, from the bank account opened for election purpose. However, if the amount payable by the candidate(s) to any person/entity, for any item of expenditure, does not exceed Rs. 10,000/- during the entire process of election, then such expenditure can be incurred in

cash, by withdrawing it from the bank account opened for the purpose of election. All other payments are to be made by account payee cheque from the said bank account.

The candidates are required to deposit all the amounts meant for election expenses in the separate bank account opened for the purpose of election and all their election expenses are to be incurred from the said account. The Commission has clarified that if the separate bank account is not opened before nomination for election expenses or any amount is spent, without depositing the same in the said bank account, it will be treated that the candidate has not maintained the account “in the manner prescribed”.

The Commission has also directed that in the interest of transparency and accountability, the candidate(s) shall also not receive any donation or loan in cash, in excess of Rs. 10,000/- from a single person or entity during the election process and all donations/loans in excess of Rs. 10,000/- shall be received by the candidate by A/c payee cheque or draft or by account transfer and the candidate(s) shall maintain the full name and address of such persons/entities, which shall be mentioned in relevant columns of day-to-day accounts and the abstract statement of election expenditure. (**Annexure-E8, Annexure-E11 and E12**)

**3. Register of Election Expenditure to be maintained by the candidate:** Each candidate is required to maintain a day to day account of his election expenditure in a register (**Annexure–E1**), given to him by the Returning Officer at the time of filing of nomination papers. This register consists of three parts:

- (i) **Register of day to day accounts in Part A, in white pages,**
- (ii) **Cash Register as Part B, in pink pages and**
- (iii) **Bank Register as Part C, in yellow pages.**

The candidate shall have to submit the above mentioned registers for inspection by the Expenditure Observer at least three times during the campaign period.

Every page of the register must be numbered and a certificate must be given by the RO on the first and last page of the register about the total number of pages in the register. The register should have sufficient number of pages for the entire campaign period. However, if the register gets filled up earlier, the candidate can ask for a supplementary register and the RO shall issue a supplementary register to him in the same format. The candidate shall give an acknowledgement for having received these registers. The District Election Officer should obtain a copy of such receipts from the Returning Officer.

**4. Procedure to fill up the Register of Day to Day Accounts of Election Expenses, Cash and Bank Register.**

- (A) **Register of day to day accounts:** This register, meant for the entire election expenses comprises of 9 columns and is required to be filled up date wise on a day to day basis. Whenever no expenditure has been made on any particular date, `NIL` should be mentioned against that date. Besides correctly filling up all columns, care should also be taken to fill up the total amount of expenses (including both paid and outstanding) incurred/authorised on every date. The value of goods or services in kind received from any source and used for electioneering by the candidate shall also be mentioned. In fact, this register will contain the entire election expenditure incurred/ authorised by the candidate/ election agent/the party/ any other person. Regarding source of such expenses, any amount incurred/authorised by the candidate from his own fund should be mentioned in the relevant column. Amount received from political party or incurred or authorised by political party either in cash or in kind shall be mentioned in the column meant for the purpose. Source of any amount either received in cash or in kind from any person or entity other than political party shall be mentioned in the separate column meant for this purpose.
- (B) **Cash Register:** All the amounts received in cash from any source including withdrawal from any bank account of the candidate are to be entered date wise in the cash register from the date of nomination to the date of declaration of results. Name and address of person, or entity from whom amount is received in cash shall be entered in receipt column of the cash register. If the amount is withdrawn in cash from the bank account opened for election purpose, the same should also be shown in the Receipt Columns with appropriate description. All expenses incurred in cash shall be entered in Payment Columns. When any amount of cash is deposited in the bank account of the candidate the same shall also be entered in the payment columns, 'Nil' should be mentioned against the date wherever no receipt or payment has been made. Date wise cash balance is required to be shown. If cash is given to any person or any branch office of the candidate, the same should be clearly mentioned. Efforts should be made as far as possible to make all payments through cheques and carrying huge amounts of cash in the constituency during election campaign should be avoided.

(C) **Bank Register:** The candidate shall deposit the entire amount, meant for election expenses received from any source including his own fund, in the bank account opened for the purpose of election. All the election expenses are to be incurred by issuing cheques from this bank account only. However in case of minor expenses, where it is not possible to issue a cheque, the amount can be withdrawn in cash and payments are to be made with proper vouchers. Details of deposits, withdrawals and daily balance shall be entered in respective columns of the Bank Register. 'Nil' should be mentioned against the date wherever no deposit or withdrawal has been made.

5. **Appointment of Additional Expenditure Agent on part of candidate:** Under the existing instruction of the Commission, every candidate is permitted to appoint an additional agent in the prescribed format (**Annexure-E3**) assisting the candidate in the various expenditure related matters. A person who is disqualified under the law for being chosen as, and for being, a Member of Parliament or State Legislature and who cannot be appointed as Election Agent u/s 40 of the R. P. Act, 1951, should not be appointed such an additional agent. The general prohibition against appointing minister/MP/MLA/MLC/Mayor or Corporation/Chairman or Municipality/Zila Parishad, as any agent for a candidate, would also apply to such additional agent. It may be noted that such additional agent would be for the purpose of performing only the non-statutory duties and not the duties that the election agent, appointed under section 40 read with rule 12 of C. E. Rules, 1961, is authorized to perform on behalf of the candidate.

6. **The procedural requirements for lodging the account of election expenses by the candidate:**

(A) **Procedural requirements for lodging of the accounts:** The candidate has to submit the Abstract Statement as per **Annexure – E2** along with the Register of day to day accounts, bills & vouchers and the supporting affidavit. The Abstract Statement comprises of Part I to Part IV together with acknowledgement form and is followed by Schedule 1 to 11 thereof. In these schedules, the details of election expenditure incurred /authorized by the candidate or party or others on various items, source of candidate's funds have to be shown. All parts and schedules thereof should be properly filled up and wherever it is not applicable, the candidate shall write 'nil' or 'not applicable'.

**(B) The documents required along with the Abstract Statement:** Register for day-to-day accounts of election expenditure as inspected by the Observer shall be submitted in original along with the vouchers. If vouchers are not attached for any item, an explanation, as to why it was not practical to obtain the required vouchers, must be given by the candidate. All bills and vouchers should be signed either by the candidate or his election agent.

- (i) The Parts I to IV and schedules 1 to 11 of the Abstract Statement must be signed by the candidate himself.
- (ii) Copy of the bank statement as certified by the candidate or his election agent should also be attached.
- (iii) Affidavit should be signed by the candidate himself as per the format and submitted with Abstract Statement.
- (iv) Acknowledgement as prescribed by the Commission indicating date and time of receipt of accounts of election expenses should be given by the officer deputed by the DEO for this purpose.
- (v) In case of discrepancies on any item of expenditure which was pointed out by the Expenditure Observer or the RO at the time of inspection of the Register, the explanation along with the reason for the discrepancy on such items should be annexed separately.
- (vi) Copies of the notices issued by the RO and explanation furnished in respect of Election Expenditure should be enclosed.
- (vii) It should be made known to the candidate or his election agent that under statutory provisions, even a candidate who has lost the election has to lodge his account of election expenses within the stipulated time and in the manner prescribed otherwise he is liable to be disqualified.

**(C) Consequences of defective statements:** Submitting statements which are not correct and true, may result in issuance of notice by the Commission for default that may lead to disqualification for 3 years for being a member of, and also for being chosen as a member to, either House of the Parliament or State Legislatures under section 10A of the R. P. Act, 1951.

The officer present at the counter for receiving the accounts should check whether the account submitted by the candidate or his agent is complete in all respects and is duly

certified by the candidate. A certificate by the election agent is not sufficient. It should also be checked that all the documents which are required to be submitted along with the account statement, such as register, abstract statements (Part I to IV and schedules 1 to 11 including affidavit), bills and vouchers are enclosed with the account. Bills and vouchers should be signed by the candidate. If incomplete accounts are lodged, the defects may be mentioned in acknowledgement receipt itself and should be pointed out to the candidate or his election agent on the spot, with instructions to file correct and complete accounts within the time prescribed by law.

Under Rule 87 of the Conduct of Elections Rules, 1961, the DEO is required to affix a notice on the notice board within two days from the date on which a candidate lodges his account of election expenses, specifying therein the names of the candidate and the date on which the accounts were lodged. Copy of the Abstract Statement of Account of election expenditure filed by the candidates and the first runner up in each constituency should be put on the notice board of the DEO within two days of such filing. Copies of accounts may be obtained by any member of the public on payment of a fee of Re. 1 per page.

**7. Account Reconciliation meeting (Annexure-C10, C12):**

- (a) The candidates shall be given another opportunity to reconcile the understated amount of election expenditure, if any, in the **Account Reconciliation Meeting**, to be convened by the DEO, on the 26<sup>th</sup> day after the date of declaration of result. The DEO shall ensure that each candidate is informed in writing on or by the day of declaration of result about this meeting, so that they/ their election agents can reconcile the disputed items of election expenditure in their accounts of election expenses with the evidence gathered during election process and the notices issued by the RO.
- (b) The DEMC, after scrutinizing the accounts, shall pass the order in writing giving detailed reasons in cases, where the differences could not be reconciled and serve it on the candidate/agent on the same day. If the candidate agrees with the DEMC order, he/she may incorporate the same in his final accounts. If the candidate does not agree with the DEMC order, he/she may lodge his final accounts with the DEO, with the reasons for disagreement mentioned by way of a letter to DEO.
- (c) If the candidate has already lodged his accounts prior to Account Reconciliation meeting, he/she may revise the accounts, within the statutory period of 30 days of completion of election, in order to incorporate the findings of DEMC.

- (d) If the candidate does not file his statements of election expenses without any valid reasons within the stipulated period of 30 days from the day of declaration of result, then the DEO shall call for the explanation of the candidate suo motu and send the report to the Commission along with the reply of the candidate and his recommendation.
- (e) In spite of the Account Reconciliation meeting, if there is disagreement with the accounts lodged by the candidates, the DEO shall forward the Scrutiny report to the Commission, with his recommendations, DEMC Order, certified copies of registers, bills and vouchers and other pieces of evidence.
- (f) The DEO's scrutiny report has to be entered in **Encore** within **three days** of its finalization. **(Annexure-C17)**

**8. Election Expenditure Limit in adjourned poll due death of a contesting candidate**

In case of adjourned poll due to death of a contesting candidate, under section 77 of the R. P. Act, 1951, the candidates already contesting the election and the newly nominated candidate in place of the candidate who died after filing his/her nomination and before poll by the political party concerned is required to maintain their accounts of election expenses from the date of filing of their nomination up to the date of declaration of result by the Commission. **(Annexure-E9)**

**9. Requirement of submission of account of election expenses under section 78 of the R. P. Act, 1951 of a candidate who demised**

There is no in use for presume the case of accounts of election expenses in event of death of a candidate and hence the requirement of Section 78 of the R. P. Act, 1951 ceases to be applicable in case of a candidate who demised. **(Annexure-E10)**



**Annexure-E1**

**(Part A)**  
**Register for Maintenance of Day to Day Accounts of Election Expenditure by  
Contesting Candidates**

Name of the Candidate:

Name of Political Party, if any:

Constituency from which contested:

Date of Declaration of Result:

Name and address of Election Agent:

Total expenditure incurred / authorized:

(From the date of nomination to the date of declaration of result of election, both dates inclusive)

1.	2.			3.	4.	5.	6.	7.	8.	9.
Date of expenditure/ event	Nature of expenditure			Total Amount in Rupees (paid + outstanding)	Name and address of payee	Bill No. / voucher No. and date	Amount incurred/ authorized by candidate or his election agent	Amount incurred/ authorized by political party and name of political party	Amount incurred/ authorized by other individual/ association/ body/any other (mention full Name and Address)	Remarks, if any
	Des crip tion	Qty.	Rate per unit							

Certified that this is a true account kept by me/my election agent under Section 77 of the Representation of the People Act, 1951 (Certificate to be furnished after the date of declaration of result).

**Signature of the candidate**

**Note :**

1. This register must be maintained on a daily basis and shall be subject to inspection at any time by the Observer appointed by the Election Commission, the District Election Officer/Returning Officer or by any other officer authorized in this behalf.
2. The register must be lodged in original with the District Election Officer as the return of Election Expenditure under Section 78 of the Representation of the People Act, 1951. It must be accompanied by an abstract statement (*Part I to IV and schedules 1 to 11*) of election expenses and supporting affidavit in the prescribed formats. No return of expenditure will be accepted as complete without the abstract statement of election expenses and the affidavit.
3. Vouchers may not be attached only in respect of those items which are listed in Rule 86(2) of the Conduct of Election Rules, 1961, like postage, travel by air. For any voucher not attached vide this rule, an explanation to the effect why it was not practicable to obtain the required vouchers must be given in the prescribed register.
4. The account and abstract statement shall be countersigned by the candidate if it is lodged by his election agent and should be certified by the candidate himself to be the correct copy of the account kept. The affidavit should be sworn by the candidate himself.
5. Apart from the expenses incurred or authorized by the candidate/election agent directly, all expenditure incurred or authorized by the political party, other associations, bodies of persons, individuals in connection with the election of the candidate *with his consent* are also required to be included in the account. The only exception is the expenses incurred on travel of specified leaders of the political party on account of their travel for propagating the programme of the party. (See Explanation 1 and 2 of Section 77(1) of the Representation of the People Act, 1951).
6. If the expenditure on any item shown above in columns 2 and 3 above is incurred/authorized by any political party/association/body of persons/any individual (other than the candidate or his election agent), its / his name and complete address must be shown in columns 7 and 8.

7. The total expenditure referred in columns 2 and 3 of the above table should include all expenditure in cash and the value of all goods and services received in kind by the candidate or his election agent from any source.
8. This register should include Day to Day Account Register as is Part A in White Pages, Cash Register as mentioned in Part-B in Pink pages and Bank Register as mentioned in Part-C in Yellow pages, as per the formats prescribed.

**(Part B)**  
**Cash Register for Maintenance of Day to Day Accounts by Contesting Candidates**

Name of the Candidate:

Name of Political Party, if any :

Constituency from which contested:

Date of Declaration of Result:

Name and address of Election Agent:

(From the date of nomination to the date of declaration of result of election, both dates inclusive)

Receipt				Payment				Balance Amount	Remarks, if any
Date	Name and address of person/ party/ association/ body/any other from whom the amount received	Receipt No.	Amount	Bill No./ Voucher No. and Date	Name of payee and address	Nature of Expenditure	Amount	Places at which or person with whom the balance is kept (if cash is kept at more than one place/ persons, mention name and balance available)	Any expense mentioned in column 7 of this table and not mentioned in column 2 of table of Part-A should be clarified here.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

Certified that this is a true account kept by me/my election agent under Section 77 of the Representation of the People Act, 1951 (Certificate to be furnished after the date of declaration of result).

**Signature of the Candidate**

**(Part C)**

**Bank Register for Maintenance of Day to Day Accounts by Contesting Candidates**

Name of the Candidate: \_\_\_\_\_ Name of Political Party, if any : \_\_\_\_\_  
Constituency from which contested: \_\_\_\_\_  
Date of Declaration of Result: \_\_\_\_\_  
Name and address of Election Agent: \_\_\_\_\_  
Name of the Bank: \_\_\_\_\_  
Branch Address: \_\_\_\_\_  
Account No. : \_\_\_\_\_

(From the date of nomination to the date of declaration of result of election, both dates inclusive)

Deposit				Payment				Balance	Remarks, if any
Date	Name and address of person/ party/ association / body/any other from whom the amount received/ deposited in Bank	Cash/ Cheque No., Bank name and Branch	Amount	Cheque No.	Name of Payee	Nature of Expenditure	Amount		Any expense mentioned in column 7 of this table and not mentioned in column 2 of table of Part-A should be clarified here.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

Certified that this is a true account kept by me/my election agent under Section 77 of the Representation of the People Act, 1951 (Certificate to be furnished after the date of declaration of result).

**Signature of the Candidate**

### **Guidelines for Maintenance of the Day-to-Day Accounts of Election Expenditure:**

All cash, cheque, or draft or pay order received by the candidate, either from his own fund or from political party or from any other person, body, institution or company is to be deposited in a separate bank account opened by the candidate for the purpose of election expenditure.

#### 1. For Cash received

1.1 For candidate's own cash to be used for election expenditure:- If the candidate brings his own cash, then he/she has to deposit the cash in the bank account opened for election expenses. Then entry has to be made in Bank Register (Part C of day to day account register) by writing "Candidate's own Fund" in column 2, "Cash" in Column-3 and the amount in Column 4.

1.2 Cash received by candidate from any other person/party/association/ body :- If cash is received by the candidate from any other person/party for the purpose of his election expenditure, then, this amount is to be entered in the Cash Register (Part B) on receipt side by writing date in Column-1, name and address of the person/party etc. from whom cash received in Column-2, receipt No. (if any) in Column-3 and amount of cash in Column-4. After making entry in the Cash Register, the amount shall be deposited in the bank account, opened for election expenses. Once the amount is deposited in bank accounts, entries for the same have to be made in the cash register on payment side by writing date in Column-5, Account Number of bank A/c where cash deposited in Column-6, and "deposit" in Column-7 and amount in Column-8.

1.3 After the cash is deposited in Bank, the Bank Register (Part C) has to be updated, by writing date in Column-1, "Candidate's own cash" in Column-2, Cash in Column-3, amount in Column-4. This has to be done so that the bank balance can be drawn, to tally with the bank passbook.

#### 2. For Cheques/Drafts/Pay-orders received

2.1 Cheques/Draft/Pay order received from any person/party/association etc. or from candidate's own bank account: If candidate receives cheque/draft/pay order for his/her election expenditure purpose from any person/party etc. or he issues cheque/draft from his own bank account, he has to deposit it in the said Fs opened for election expenditure. He shall make entry on the deposit side of bank register by mentioning date in Column-1, name and address of the person/party from whom the cheque received in Column-2, Cheque /Draft/Pay order No. and Bank name/branch in Column-3 and amount of cheque/draft/pay

order in Column-4. If, it is cheque from his own bank account, then in Column-2 of Bank Register, “Candidate’s own fund” is to be mentioned.

3. For Goods or Services received in kind

3.1 If some goods or services are received in kind like vehicles, posters, pamphlets, media advertisement, helicopters, aircrafts etc. from party or any person/body/association: If any person party /body/association provides some goods or services in kind, for election campaigning etc., of the candidate, then for these items, necessary entries are to be made in Part A of Day to Day accounts register by mentioning date in Column-1, description, quantity, rate per unit in Column-2, nature of expenditure and total value (Notional value of the items) in Column-3 of the said Register. Further, if the items in kind have been provided by the political party, then the total value and name of political party for that should be written in Column-7 and if such items have been given by any other person/association etc. then that amount and name, address of such persons/associations etc. shall be mentioned in Column-8 of this register.

4. For all Election Expenses

4.1 All election expenditure shall be entered in Register of Day to Day Accounts (Part-A). Whenever any expense is incurred, say, a taxi is requisitioned, then entry has to be made in Register of Day to Day accounts (Part A) as under: Date in Column-1, nature of expenditure like “taxi” No. ” under description total hours/days for which requisitioned and rate per hour/day in Column-2 and total amount in Column-3, name and address of the taxi provider in Column-4, bill/voucher No. in Column-5. If the amount is paid by the candidate, then the amount is mentioned in Column-6. If the amount is paid by political party directly to the taxi provider then name of party and amount is to be written in Column-7. If it is paid by any other person, amount and name and address of such person shall be written in Column-8.

4.2 For Payment for expenses made through cheques: All the payments for expenses (except petty expenses up to Rs.10,000/- to a single party during the entire election process) are to be made only through A/c payee cheques. For, making payment in cheques, the following entry has to be made in Bank Register (Part C) : Cheque No. in Column-5, name of the payee to whom cheque issued in Column 6, nature of expenditure in Column-7 and amount in Column-8 is to be written.

- 4.3 For Payments of petty expenses made in cash: if any payment of petty expenses are to be made in cash (that too if total amount paid to a person during whole period of campaigning shall not exceed Rs. 10,000/-) then cash is to be withdrawn from the said bank account opened for election expense. For this, entries are to be made in Bank Register (Part C) mentioning cheque No. for withdrawal in Column-5, “self” column-6 nature of expenditure “withdrawal for petty expenses” in Column-7 and the amount in Column-8 of the Bank Register. After the withdrawal, this cash is to be introduced in cash Register (Part B) by making entry in the receipt side. For this, date is to be mentioned in Column-1, “self” in Column-2 withdrawal from Bank in Column-3 and amount in Column-4. If such petty cash is given to different branch offices or agents to incur petty expense, then the amount and names of persons/places are to be entered in Column-9. After payment is made for the petty expense, such expenses are also to be entered in Day to Day Accounts (Part A) as follows: date in Column-1, Nature of payment in Column-2, Total amount in Column-3, Name and Address of Payee in Column-4, Bill/voucher No. in Column-5 and “self” in Column-6.

*(Commission’s letter no. 76/Instructions/2014/EEPS/Vol. I, dated 23.01.2014)*



**Annexure-E2**

<b>PART – I : ABSTRACT STATEMENT OF ELECTION EXPENSES</b>		
I	Name of the Candidate	Sh./Smt./ Km.
II	Number and name of Constituency	
III	Name of State/Union Territory	
IV	Nature of Election (Please mention whether General Election to State Assembly / Lok Sabha / Bye- election)	
V	Date of declaration of result	
VI	Name and Address of the Election Agent	
VII	If candidate is set up by a political party, Please mention the name of the political party	
VIII	Whether the party is a recognised political party	Yes/No

Date:

Signature of the Candidate

Place:

Name:

<b>PART-II : ABSTRACT OF STATEMENT OF ELECTION EXPENDITURE OF CANDIDATE</b>					
S. No.	Particulars	Amt. Incurred / Auth. by Candidate/ Election agent(in Rs.)	Amt. Incurred/ authorized by Pol. Party (in Rs.)	Amt. Incurred / authorized by others (in Rs.)	Total Election expenditure (3)+(4)+(5)
1	2	3	4	5	6
I	Expenses in public meeting, rally, procession etc.- I. a : Expenses in public meeting, rally, procession etc. (ie: other than the ones with Star Campaigners of the Political party (Enclose as per Schedule-1)				
	I. b : Expenditure in public meeting rally, procession etc. with the Star Campaigner(s) (ie: other than those for general party propaganda) (Enclose as per Schedule-2)				
II	Campaign materials other than those used in the public meeting, rally, procession etc. mentioned in S.No. I above(Enclose as per Schedule-3)				
III	(a) Campaign, through print and electronic media				

	including cable network, bulk SMS or internet and Social media in privately owned newspapers/TV/radio channels etc. (Enclose as per Schedule-4)				
	(b) Campaign, through print and electronic media including cable network, bulk SMS or internet and Social media in newspapers/TV/radio channels etc. owned by the candidate or by the political party sponsoring the candidate (Enclose as per Schedule-4A)				
IV	Expenditure on campaign vehicle(s), used by candidate(Enclose as per schedule-5)				
V	Expenses of campaign workers / agents (Enclose as per Schedule -6)				
VI	Any other campaign expenditure				
VII	Expenses incurred on publishing of declaration regarding criminal cases (Enclose as per Schedule-10)				
<b>VIII</b>	<b>VIII Expenses incurred on Virtual Campaign (Enclose as per Schedule 11)</b>				
	Grand Total				

PART III : ABSTRACT OF SOURCE OF FUNDS RAISED BY CANDIDATE		
S No	Particulars	Amount (in Rs.)
1	2	3
I	Amount of own fund used for the election campaign (Enclose as per Schedule - 7)	
II	Lump sum amount received from the party (ies) in cash or cheque etc. (Enclose as per Schedule -8)	
III	Lump sum amount received from any person/ company/ firm/ associations / body of persons etc. as loan, gift or donation etc. (Enclose as per Schedule -9)	
	Total	

PART- IV  
FORM OF AFFIDAVIT

Before the District Election Officer .....(District, State/Union Territory)

Affidavit of Shri/Smt/Ms .....(S/o, W/o, D/o)..... I  
..... son/wife/daughter of ..... aged ..... years, r/o .....  
do hereby solemnly and sincerely state and declare as under :-

- (1) That I was a contesting candidate at the general election/bye election to the House of the People / Legislative Assembly of ..... from.....  
.....Parliamentary/ Assembly constituency, the result of which was declared on .....
- (2) That I/my election agent kept a separate and correct account of all expenditure incurred / authorised by me / my election agent in connection with the above election between ..... (the date on which I was nominated) and the date of declaration of the result thereof, both days inclusive.
- (3) That the said account was maintained in the Register furnished by the Returning Officer for the purpose and the said Register itself is annexed hereto with the supporting vouchers/bills mentioned in the said account.
- (4) That the account of my election expenditure as annexed hereto includes all items of election expenditure incurred or authorised by me or by my election agent, the political party which sponsored me, other associations / body of persons and other individuals supporting me, in connection with the election, and nothing has been concealed or withheld/suppressed therefrom (other than the expense on travel of leaders' covered by Explanations 1 and 2 under section 77 (1) of the Representation of the People Act, 1951).
- (5) That the Abstract Statement of Election Expenses annexed as Annexure II to the said account also includes all expenditure incurred or authorised by me, my election agent, the political party which sponsored me, other associations / body of persons and other individuals supporting me, in connection with the election.
- (6) That the statements in the foregoing paragraphs (1) to (5) are true to the best of my knowledge and belief, that nothing is false and nothing material has been concealed.

Deponent

Solemnly affirmed/sworn by ..... at .....this day of 201 .....before me.

(Signature and seal of the Attesting authority, i.e. Magistrate of the first Class or Oath Commission or Notary Public)

ACKNOWLEDGEMENT FORM

To

THE RETURNING OFFICER,

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Sir,

I acknowledge receipt of your letter No.....dated..... along with its enclosures containing, among other documents, a Register bearing serial No..... for maintaining of my accounts of election expenses.  
2. I have noted the requirements of law for maintenance of account of election expenses and lodging of true copy of that account with the District Election Officer / Returning Officer.

Yours faithfully,

(Signature of Candidate with date)

\* Strike off whichever is inapplicable.

.....

ACKNOWLEDGEMENT (To be filled up by Office)

The account of the election expenses in respect of .....(Constituency) result of which was declared on ..... (Date) has been filed by him /on his behalf on ..... (Date) and has been received by me today the ..... (Date) of .....(Month).....(Year).

District\_\_\_\_\_

District Election Officer

Office Seal

**Schedules- 1 to 11: Details of Elections Funds and Expenditure of Candidate**

Schedule- 1					
Expenses in public meeting, rally, procession etc. (ie: other than those with Star Campaigners of the Political party)					
S. No	Nature of Expenditure	Total Amount in Rs.	Source of Expenditure		
			Amt. incurred / Auth. by Candidate / agent	Amt. incurred / by Pol. Party with name	Amt. incurred by others
1	2	3	4	5	6
1	Vehicles for transporting visitors				
2	Erecting Stage, Pandal & Furniture, Fixtures, poles etc.				
3	Arches & Barricades etc.				
4	Flowers/ garlands				
5	Hiring Loud speakers, Microphone, amplifiers, comparers etc.				
6	Posters, hand bills, pamphlets, Banners, Cut-outs, hoardings				
7	Beverages like tea, Water, cold drink, juice etc.				
8	Digital TV –boards display, Projector display, tickers boards, 3D display				
9	Expenses on celebrities, payment to musicians, other artists remuneration etc.				
10	Illumination items like serial lights, boards etc.				
11	Expenses on transport, Helicopter/ aircraft / vehicles/ boats etc. charges ( for self, celebrity or any other campaigner other than Star Campaigner)				
12	Power consumption/ generator charges				
13	Rent for venue				
14	Guards & security charges				
15	Boarding & lodging expenses of self, celebrity, party functionary or any other campaigner including Star Campaigner				
16	Others expenses				
	Total				

Schedule- 2						
Expenditure in public meeting rally, procession etc. with the Star Campaigner(s) as apportioned to candidate (ie: other than those for general party propaganda)						
S. No	Date and Venue	Name of the Star Campaigner(s) & Name of Party	Amount of Expenditure on public meeting rally, procession etc. with the Star Campaigner(s) apportioned to the candidate (As other than for general party propaganda) in Rs.			Remarks, if any
1	2	3	4			5
			Source of Expenditure			
			Amount by Candidate/Agent	Amount by Political Party	Amount by Others	

1						
2						
3						
4						
Total						

**Schedule-3**

Details of expenditure on campaign materials, like handbills, pamphlets, posters, hoardings, banners, cut-outs, gates & arches, video and audio cassettes, CDs/ DVDs, Loud speakers, amplifiers, digital TV/ board display , 3 D display etc. for candidate's election campaign ( ie: other than those covered in Schedule- 1 & 2)

S. No.	Nature of Expenses	Total Amount in Rs.	Sources of Expenditure			Remarks, if any
			Amt. By candidate / agent	Amt. By Pol. Party	Amt. By others	
1	2	3	4	5	6	7
1						
2						
3						
4						
Total						

**Schedule- 4**

Details of expenditure on campaign through print and electronic media including cable network, bulk SMS or Internet or social media, news items/TV/radio channel etc., including the paid news so decided by MCMC or voluntarily admitted by the candidate. The details should include the expenditure incurred on all such news items appearing in privately owned newspapers/TV/radio channels etc.

S. No	Nature of medium (electronic / print) and duration	Name and address of media provider (print /electronic /SMS / voice/ cable TV, social media etc.)	Name and address of agency, reporter, stringer, company or any person to whom charges / commission etc. paid/ payable, if any	Total Amount in Rs.	Sources of Expenditure		
					Amt. By candidate/ agent	Amt. By Pol. Party	Amt. By others
1	2	3	4	5	6	7	8
1							
2							
3							
4							
Total							

**Schedule-4A**

Details of expenditure on campaign through print and electronic media including cable network, bulk SMS or Internet or social media, news items/TV/radio channel etc., including the paid news so decided by MCMC or voluntarily admitted by the candidate. The details should include the expenditure incurred on all such news items appearing in newspapers/TV/radio channels, owned by the candidate or by the political party sponsoring the candidate.

S. No	Nature of medium (electronic / print) and duration	Name and address of media provider (print /electronic /SMS / voice/ cable TV,	Name and address of agency, reporter, stringer, company or any person to whom charges / commission etc. paid/	Total Amount in Rs.	Sources of Expenditure		
					Amt. By candidate/ agent	Amt. By Pol. Party	Amt. By others

		social media etc.)	payable, if any				
1	2	3	4	5	6	7	8
1							
2							
3							
4							
Total							

Schedule -5

Details of expenditure on campaign vehicle (s) and poll expenditure on vehicle(s) for candidate's election campaign

S. No	Regn. No. of Vehicle & Type of Vehicle	Hiring Charges of vehicle			No. of Days for which used	Total amt. incurred/ auth. in Rs.	Source of Expenditure		
		Rate for Hiring of vehicle / maintenance	Fuel charges (If not covered under hiring)	Driver's charges (If not covered under hiring)			Amt. By candidate/ agent	Amt. By Pol. Party	Amt. By others
1	2	3a	3b	3c	4	5	6	7	8
1									
2									
3									
4									
Total									

Schedule- 6

Details of expenditure on Campaign workers / agents and on candidates' booths (kiosks) outside polling stations for distribution of voter's slips

S. No	Date and Venue	Expenses on Campaign workers			Total amt. incurred/ auth. In Rs.	Sources of Expenditure		
		Nature of Expenses	Rate	No. of workers / agents No. of kiosks		Amt. By candidate/ agent	Amt. By Pol. Party	Amt. By others
1	2	3a	3b	3c	4	5	6	7
1		Candidates' booths (kiosks) set up for distribution of voter's slips						
2		Campaign workers honorarium/ salary etc.						
3		Boarding						
4		Lodging						

5		Others					
Total							
Schedule- 7							
Details of Amount of own fund used for the election campaign							
S. No.	Date	Cash	DD/ Cheque no. etc. with details of drawee bank			Total Amount in Rs.	Remarks
1	2	3	4			5	6
1							
2							
3							
4							
Total							
Schedule- 8							
Details of Lump sum amount received from the party (ies) in cash or cheque or DD or by Account Transfer							
S. No.	Name of the Political Party	Date	Cash	DD/ Cheque no. etc. with details of drawee bank	Total Amount in Rs.	Remarks, if any	
1	2	3	4	5	6	7	
1							
2							
3							
4							
Total							
Schedule- 9							
Details of Lump sum amount received from any person/company/firm/associations/body of persons etc. as loan, gift or donation etc.							
S. No.	Name and address	Date	Cash	DD/ Cheque no. etc. with details of drawee bank	Mention whether loan, gift or donation etc.	Total Amount in Rs.	Remarks
1	2	3	4	5	6	7	8
1							
2							
3							
4							
Total							
Schedule- 10							
Details of expenditure incurred on publishing criminal antecedents, if any in newspaper and TV Channel							
Sl. No.	Newspaper			Television		Mode of payment (electronic/cheque/DD/Cash) (Pl. specify)	



	Name of Newspaper	Date of publishing	Expenses that may have been incurred (in Rs.)	Name of channel	Date & Time of insertion/telecast	Expenses that may have been incurred (in Rs.)	
1	2	3	4	5	6	7	8
Total							

<b>Schedule 11</b>							
Details of election expenses incurred on Virtual Campaign							
Sl. No.	Nature of Virtual Campaign (Indicate Social Media Platforms/Apps/Other means)	Name of content creator	Name of media to disseminate message	Total Amount in Rs.	Sources of Expenditure		
					Amount by candidate/agent	Amount by political party	Amount by others
1	2	3	4	5	6	7	8

Note :

1. In Schedule 5:-
  - (a) copy of the order containing list of all vehicles for which permit issued by the Returning Officer to be enclosed.
  - (b) If the vehicle is owned by the candidate/his relative/agent are used for election purpose, notional cost of hire of all such vehicles, except one vehicle if owned and used by the candidate, notional cost of fuel and drivers salary for such vehicle, shall be included in total amount of expenditure in the above table.
2. In all schedules if any expenditure on goods and services, provided by the Political Party; or provided by any person/ company/ firm /associations/ body of persons etc. on behalf of the candidate, then the notional market value of such goods or services are to be indicated, in respective columns.
3. In Part –III, the Lump-sum amount of fund received from the political party or others or the candidate's own funds, should be mentioned date wise. In all such cases such amounts are required to be first deposited in the bank account of the candidate, opened for election expenses.
4. Each page of the Abstract Statement should be signed by the candidate

(Revised by the Commission vide its letter no. 76/Virtual Campaign/EEPS/2022, dated 15<sup>th</sup> January, 2022, placed at **Annexure-F9**)

**FORMAT FOR APPOINTING ADDITIONAL AGENT**  
**ON EXPENDITURE MATTERS**

(For the general/bye election, .....(mention the year)

1. Name of the State :-
2. Name of the Constituency: -
3. Name and Address of the Candidate: -
4. Party Affiliation, if any: -
5. Name of the Additional Agent: -
6. Full Postal Address of the Additional Agent: -
7. Contact Telephone Number: -

I ..... (mention the name of the candidate) do hereby appoint Shri/Smt./Ms....., as my additional agent for the above election. I hereby declare that he/she is not disqualified under the law for being chosen as, and for being, a member of Parliament or State Legislature and that the said person is not a Minister/MP/MLA/MLC/Corporation Mayor/Chairman of Municipality/Zila Parishad and is not a person to whom security cover has been provided by the State.

Place:

Signature of the Candidate

Date :

**Election Commission's order No. 76/95/J.S.II dated 10.04.1995**

**ORDER**

**Subject: Language in which the accounts of election expenses may be filed by the contesting candidates.**

1. The question of language in which a contesting candidate can file the return of account of election expenses under section 78 of the Representation of the People Act, 1951 has been examined by the Commission.
2. All statutory documents and forms under the election law are printed and made available in the local approved languages. Candidates and others are permitted to file miscellaneous petitions and representations in local languages. These documents are not rejected on grounds of their not being in English or Hindi.
3. It would be unjust to reject an election expenses return lodged by a candidate on the ground of its not being in English or Hindi in view of the fact that the candidates who are not well versed in these languages will feel deprived. If mistakes are found in returns of election expenses the same may be ascribed to lack of knowledge of English or Hindi.
4. Apart from the mandatory provision that all statutory documents and forms shall be prepared in local approved languages, the Commission also directs the Chief Electoral Officers in its various important orders and directions to get them translated into local languages if those orders or directions are meant for wide publicity and circulation among the political parties, candidates and public in the State.
5. Thus, in fairness to the contesting candidates at elections to the House of the People and the State Legislative Assemblies from different States and Union Territories, they will be permitted to file returns of election expenses in English, Hindi or the local language(s) in which the electoral rolls are printed. It shall be responsibility of the Chief Electoral Officers, District Election Officers and Returning Officers to ensure that all the contesting candidates get the forms/registers/extracts of rules relating to lodging of returns of accounts of election expenses in the approved regional language for electoral rolls so that no candidate may complain that he is not aware of the statutory requirements relating to filing the returns of election expenses and he is able to maintain his account from day to day properly and accordingly.

**Annexure-E5**

Election Commission's letter No. 3/1/2004/JS-II, dated 03.04.2004 addressed to all Chief Electoral Officers of all States / Union Territories.

**Subject:- Names of leaders of political parties for the purposes of section 77 (1) of the Representation of the People Act, 1951.**

I am directed to say that under Explanation 2 below section 77 (1) of the Representation of the People Act, 1951 the political parties are required to communicate names of their leaders for availing of the benefit of clause (a) of Explanation 1 under the said Section, to the Commission and to the Chief Electoral Officers of the States/Union Territories.

You are requested to supply copies of each of the lists received from political parties in this regard, to all the Observers in the States and to all District Election Officers and Returning Officers.

## Annexure-E6

Election Commission's letter No. 437/6/INST/2008-CC&BE Dated: 31st October, 2008 addressed to the Chief Secretaries and the Chief Electoral Officers of all States and Union Territories.

**Subject:- Use of Road Transport by party campaigners availing the benefit to clause (a) of explanation given under Section 77 (1) of the Representation of the People Act, 1951 – regarding.**

(i) I am directed to refer to Commission's instruction issued vide its letter no. 437/6/2007/Vol.-IV-PLN-III dated 16th October, 2007 and instruction issued vide letter No. 3/7/2008/JS-III dated 7th October, 2008 and to state that the Commission has already modified the guidelines on use of vehicles in convoy and use of flags and stickers on vehicles. Consequently, the former instruction stated above is modified and superseded by this instruction regarding number of vehicles to be allowed to go in a caravan on the road during the period of election campaign by leader(s) who have availed of the benefit of clause (A) of the explanation given under section 77(1) of the Representation of the People Act, 1951.

The restriction on number of vehicles in a convoy has been withdrawn, however, vehicles in the convoy have to conform to the condition as mentioned in the later instruction referred above.

(ii) In case the mode of road transport is to be availed of political parties availing the benefit of clause (a) of explanation given under Sec. 77(1) of Representation of the People Act, 1951, the permit will be issued centrally by the Chief Electoral Officer irrespective of whether the same vehicle is to be used by any leader for election campaigning throughout the State or different vehicles are to be used by such party leaders in different areas. The permit will be issued against the name of the person concerned who will display it prominently on the windscreen of the vehicle being used by him/her in any area. The permits so issued by the Chief Electoral Officer will be of distinctly different colours from the permits to be issued by the District Election Officers/Returning Officers for candidates.

(iii) If the vehicle so permitted in item (ii) above is also occupied by any other person than the leader referred to in item (ii), in that case, the 50% expenditure of the same shall be booked in the expenditure of concerned party contesting candidate from that constituency.

(iv) In case of Video – Vans etc. to be used by a political party for campaign across the states, before any permission to use Video-Vans for campaign is given, it should be

ensured by Chief Electoral officer that such use of vehicle is in accordance with the Motor Vehicle Act. Attention in this context is invited to the judgments dated 23.06.2006 and 14.02.2007 of the Allahabad High Court in writ petition No. 3648 (MB) of 2006 a copy whereof has been enclosed herewith. Respective District Election Officers shall ensure that expenditure incurred on such vehicles is proportionately distributed against the expenditure of the contesting candidates of the party in the areas/constituencies where the Van/Vehicles has been used.

This may be brought to the notice of all Political parties and all election related Officers immediately.

## **ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No.76/Instructions/2013/EEPS/Vol. IV

Dated:15<sup>th</sup> October, 2013

To

The Chief Electoral Officers  
of all States and UTs

Sub: Opening of separate bank account for election expenditure by the candidates– matter reg.

Sir/Madam,

I am directed to state that the superintendence, direction and control of all elections to Parliament and the Legislature of every State is vested in the Election Commission under Article 324 of the Constitution. Reports are received that the candidates are spending excessive amount in election campaign, which disturbs the level playing field and are not showing correct expenses in the day to day accounts of their election expenses. Therefore, for maintaining the purity of election process, facilitating maintenance of correct accounts of election expenses by the candidates and also for their proper monitoring, the Election Commission of India hereby issues the following instructions:

(i) In order to facilitate monitoring of election expenditure, each candidate is required to open a separate bank account exclusively for the purpose of election expenditure. This account can be opened any time only for the purpose of election, not later than one day before the date on which the candidate files his nomination papers. The Account Number of this bank account shall be communicated by the candidate in writing to the Returning Officer (RO) of the constituency at the time of filing of his nomination. Wherever the candidate has not opened the bank account or not intimated the bank account number, the RO shall issue a notice to each such candidate to comply with the Commission's instructions.

(ii) The bank account can be opened either in the name of the candidate or in the joint name with his election agent for the purpose of election expenditure. The said bank account should not be opened in the joint name with any family member of the candidate or any other person, if he/she is not the election agent of the candidate.

(iii) The bank account can be opened anywhere in the state. The accounts can also be opened in any of the banks including the co-operative banks or in the post offices. The existing bank account of the candidate should not be used for this purpose as it has to be a separate bank account for election purpose.

(iv) All election expenditure shall be made by the candidate, **only** from this bank account. All expenses to be incurred by the candidate on electioneering shall be deposited in this bank account, irrespective of its source of funding including candidate's own fund. A self-certified copy of the statement of this bank account shall be submitted by the candidate to the DEO along with the statement of the account of election expenditure as required to be filed within a period of 30 days from the date of declaration of results.

(v) The candidate(s) shall incur his/her election expenses by crossed account payee cheque, or draft or by RTGS/NEFT from the bank account opened for election purpose. However, if the amount payable by the candidate(s) to any person/entity, for any item of expenditure, does not exceed Rs. 20,000/-\* during the entire process of election, then such expenditure can be incurred in cash, by withdrawing it from the said bank account.

(vi) The candidate(s) is required to deposit the entire amount meant for election expenses in the said bank account and all their election expenses are to be incurred only from the said account.

(vii) The candidate(s) is also required to ensure that neither their agents and their followers nor they themselves carry cash exceeding Rs.50,000/- in the constituency during election process, as per direction of Hon'ble Supreme Court in case of Election Commission Vs. Bhagyoday Jan Parishad and Ors. (SLP No. CC 20906/2012).

(viii) It is hereby clarified that if any election expenses are incurred without routing it through the said bank account or not by way of cheque or draft or RTGS/NEFT, as mentioned in para (v) above, it will be treated that the candidate has not maintained the accounts in the manner, prescribed by the Commission.

(ix) The DEOs shall issue suitable instruction to all the banks or post offices located in their districts to ensure that they open dedicated counters for election purpose to facilitate prompt service to the candidates in opening of bank accounts. The



banks shall also allow withdrawals and deposits from the said account on priority basis during the election period.

2. I am directed to request you to bring it to the notice of all candidates, election officials and all concerned.

Yours faithfully,  
Sd/-  
(S. K. RUDOLA)  
SECRETARY

\*Note:- Please refer Annexure-E11 and E12.

**ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

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

Dated: 9<sup>th</sup> June, 2015

To

The Chief Electoral Officers of  
All States and UTs

Subject: Donations etc., received by candidates from any person, entity or political party  
for the purpose of election campaign during election - regarding

Sir/Madam,

The Commission vide its instruction No.76/Instructions/2013/EEPS/Vol.IV dt. 15.10.2013 has prescribed that each candidate shall open a separate bank account for election campaign purposes, through which all amounts meant for campaign expenses will be routed. The Commission has also issued instruction No. 76/PPEMS/Transparency/2013 dt.29.08.2014 to the political parties, for making all payments to the candidates by account transfer and not in cash.

2. It has come to the notice of the Commission that apart from political parties, candidates also often receive large donations or loan in cash during election process from other persons or entities for their election campaign expenses. In so far as political parties are concerned, they are required to declare the donations received in excess of twenty thousand rupees, before the Election Commission, as per the provisions of section 29 C of the R. P. Act, 1951 for claiming tax relief under I. T. Act, 1961.

3. In keeping with the above instructions, the Commission hereby directs that in the interest of transparency and accountability, the candidate(s) shall also not receive any donation or loan in cash, in excess of Rs. 20,000/-\* from a single person or entity during the election process and all donations/loans in excess of Rs. 20,000/-\* shall be received by the candidate by A/c payee cheque or draft or by account transfer and the candidate(s) shall maintain the full name and address of such persons/entities, which shall be mentioned in relevant columns of day-to-day accounts and the abstract statement of election expenditure.

4. You are requested to bring it to the notice of all candidates, political parties, DEOs, Expenditure Observers and officials concerned.

Yours faithfully,  
Sd/-  
(S.K. Rudola)  
SECRETARY

\*Note:- Please refer Annexure-E11 and E12

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi -110001

No. 76/ECI/INST/FUNC/EEM/EEPS/2018/Vol. I

Dated: 19<sup>th</sup> February, 2018

To

The Chief Electoral Officer  
Tripura  
Agartala

Subject:- General Election to Tripura Legislative Assembly, 2018-Election Expenditure Limit in adjourned poll for death of a candidate-Reg.

Sir,

I am directed to refer to the Commission's notification no. 492/TP-LA/2018, dated 15.02.2018 (copy enclosed) on the subject cited and to clarify that as per section 77 of the R. P. Act, 1951, the candidates already contesting the election and the newly nominated CPI(M) candidate for 19-Charilam AC have to maintain their accounts of election expenses from the date of filing their nomination up to the date of declaration of result of 19-Charilam AC as per the schedule notified by the Commission vide its aforesaid notification dated 15.02.2018. As per Rule 90 of C. E. Rules, 1961, maximum limit of election expenditure for all the candidates already in the fray and the newly nominated CPI(M) candidate for 19-Charilam AC is Rs. 20 Lakh.

2. The candidates already contesting in 19-Charilam AC will continue maintaining their accounts of election expenses as they are maintaining from the date of filing their nomination up to declaration of result of 19-Charilam AC.

3. Whereas, the newly nominated candidate of CPI(M) will maintain his accounts of election expenses from the date of filing his nomination up to declaration of result of 19-Charilam AC.

4. You are requested to bring this to the notice of concerned DEO, RO, other election authorities, Expenditure Observer, candidates and political parties urgently.

Yours faithfully,

Sd/-

(AVINASH KUMAR)  
SECRETARY

## **ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi -110001

No. 76/ECI/INST/FUNC/EEM/EEPS/2018/Vol. VII

Dated: 23<sup>rd</sup> March, 2018

To

The Chief Electoral Officer  
Tripura  
Agartala

Subject:- Clarification regarding signature by the candidate himself in the Affidavit in case of death case-Reg.

Sir,

With reference to your letter no. F.19 (60)-CEO/EEM/GEN/2017-18, dated 18<sup>th</sup> March, 2018, I am directed to state that there is no in use for presume the case of accounts in event of death of a candidate and hence the requirement of Section 78 of the R. P. Act, 1951 will cease to be applicable in the case of Khagendra Jamatia, who was a contesting candidate at 29-Kirshnapur Assembly Constituency (ST) on Tripura Legislative Assembly Election,- 2018.

Yours faithfully,

Sd/-

(RAJAN JAIN)  
UNDER SECRETARY

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi -110001

No. 76/Instructions/2018/ÉEPS

Dated: 12<sup>th</sup> November, 2018

To

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

Subject:- Revision of threshold Election Expenditure/Donation through cash transaction in a single day by the Candidates/Political Parties above Rs. 10,000/- (Ten Thousands) by cheque, DD, RTGS/NEFT or other electronic mode etc. – Regarding.

Madam/Sir,

I am directed to refer to the Commission's letter No. 76/Instructions/2011/EEM, dated 7<sup>th</sup> April, 2011, letter No. 76/Instructions/2013/EEPS/Vol. IV, dated 15<sup>th</sup> October, 2013, letter No. 76/Instructions/EEPS/2015/Vol.II, dated 9<sup>th</sup> June, 2015 and letter No. 76/PPEMS/Transparency/2013, dated 29<sup>th</sup> August/19<sup>th</sup> November, 2014 (copies enclosed) issued under Article 324 of the Constitution wherein it has been stated that the maximum amount for incurring expenditure in cash is Rs. 20,000/-. The threshold of Rs. 20,000/- for incurring of election expenditure by crossed account payee cheque, bank draft or by RTGS/NEFT has been revisited by the Commission having regard amendment made in Section 40 A (3) of the Income Tax Act, 1961 with effect from 1<sup>st</sup> April, 2017. It has been decided that henceforth all election expenditure/donation either by/to Candidate(s) or Political Parties exceeding Rs. 10,000/- (Ten Thousand) in all the situations covered in the afore-mentioned letters shall be incurred by crossed account payee cheque, or draft or by RTGS/NEFT or any other electronic mode linked with bank account of the Candidate opened for election purpose or by Political Party.

2. Accordingly, the figure/word mentioned as Rs. 20,000/- in **Para (1)** of the Commission's letter no. 76/Instructions/2011/EEM dated 7<sup>th</sup> April 2011, **Para(v)** of letter no. 76/Instructions/2013/EEPS/Vol. IV dated 15<sup>th</sup> October 2013, **Para (3)** of letter no. 76/Instructions/EEPS/2015/Vol. II dated 9<sup>th</sup> June 2015, **Para (iv)** of the letter no. 76/PPEMS/Transparency/2013 dated 29<sup>th</sup> August 2014 and **Para (5)** of letter no. 76/PPEMS/Transparency/2013 dated 19<sup>th</sup> November 2014 shall be substituted with word and figure **Rs. 10,000/- (Ten Thousand)**.

3. The instruction of the Commission shall come into effect prospectively from the date of issue of the letter. In those cases, where elections have been announced by the Commission, the instruction may immediately be brought to the notice of the Returning Officers, Expenditure Observers, Political Parties, Candidates and all other stake holders.

4. This also disposes of the CEO, Rajasthan letter no. PA.3(1)(2)I/Aaykar/Nirva./2018/8348, dated 24<sup>th</sup> October, 2018.

Yours faithfully,

Sd/-

(RAJAN JAIN)

UNDER SECRETARY

Note:- Please refer Annexure-D7, E7, E8, F4 and F6.

## **ELECTION COMMISSION OF INDIA**

**Nirvachan Sadan, Ashoka Road, New Delhi -110001**

No. 76/Instructions/2018/ÉEPS

Dated: 30<sup>th</sup> November, 2018

To

The Chief Electoral Officers of  
all States and UTs

Subject:- Revision of threshold Election Expenditure/Donation through cash transaction in a single day by the Candidates/Political Parties above Rs. 10,000/- (Ten Thousand) by cheque, DD, RTGS/NEFT or other electronic mode etc.-Clarification-Regarding.

Madam/Sir,

I am directed to refer to the Commission's letter of even number dated 12<sup>th</sup> November, 2018\* regarding incurring of election expenditure by the candidate(s) and political parties exceeding Rs. 10,000/- (Ten Thousand) by crossed account payee cheque, or draft or by RTGS/NEFT or any other electronic mode linked with the bank account opened by the candidates for election purpose. A clarification has been sought as to whether this amount can be incurred by the candidate(s)/parties in a single day or multiple days or during the entire election process to/from a single person/entity or multiple persons/entities.

2. In partial modification of the Commission's earlier letter dated 12<sup>th</sup> November, 2018, it is hereby stated that expenditure exceeding Rs. 10,000/- (Ten Thousand) in connection with an election, consisting of a single transaction or an aggregate of transactions, entered into with a single person/entity during the entire poll period shall not be incurred by a candidate/political party unless the payment in respect of the same is made by way of an account payee cheque or draft on a bank or account payee bank draft or by RTGS/NEFT or any other electronic mode linked to the bank account of the candidate.

3. Further, it is stated that in respect of donations/contributions in cash received by the candidates from a single entity/person in a single or multiple transactions shall not exceed to Rs. 10,000/-. However, in the case of political parties the receipt from donations/contributions shall continue to be governed by the existing provisions of Section 29C of the R. P. Act, 1951.

4. You are requested to bring the above mentioned clarification to the notice of the Returning Officers, Expenditure Observers, Political Parties, Candidates and all other stakeholders.

Yours faithfully,

Sd/-

(RAJAN JAIN)

UNDER SECRETARY

Copy to:- The President/General Secretary/Treasurers of all Political Parties.

\*Note:- Please refer Annexure- E11.

**F.**

**MAINTENANCE OF  
ACCOUNTS OF ELECTION  
EXPENDITURE BY THE  
POLITICAL PARTIES**



Political Parties are the most important stakeholders in a democratic set up since they field candidates who are the representatives of the people. In keeping with their pivotal position, it is incumbent upon them to adhere to the principle of maintaining a level playing field during the conduct of elections. The expenditure incurred by them for general party propaganda and for support to candidates needs to be accounted for properly at the party level. Political parties also need ensure that their candidates keep to the prescribed expenditure limits and report the same to the election authorities in the time and manner prescribed.

### **Political Parties**

The Supreme Court, in its judgment in *Kanwar Lal Gupta Vs. Amar Nath Chawla* (A.I.R. 1975 SC 308), dated 10-04-1974 has held that the expenditure incurred by a political party which can be identified with the election of a given candidate, as distinguished from the expenditure on general party propaganda, would be liable to be added to the expenditure of that candidate as being impliedly authorized by the candidate. The expenditure incurred by a political party on advertisements, in connection with any election could be categorized into the following:

- (i) Expenditure on general party propaganda seeking support for the party and its candidates in general, but, without any reference to any particular candidate or any particular class/group of candidates.
- (ii) Expenditure incurred by the party, in advertisements etc., directly seeking support and / or vote for any particular candidate or group of candidates.
- (iii) Expenditure incurred by the party, which can be related to the expenditure for promoting the prospects of any particular candidate or group of candidates.

Applying the ratio of the judgment in Kanwarlal Gupta's case, it is clarified that in the case of any advertisement by political parties, whether in print or electronic or any other media, falling in category (i) above, which is not relatable to the election of any particular candidate or a given group of candidates, the expenditure may be treated as expenditure of the political party on general party propaganda. In the cases of expenditure falling in categories (ii) and (iii) above which is relatable to a particular candidate or group of candidates, the expenditure shall be treated as expenditure authorized by the candidate concerned and such expenditure shall be accounted for in the election expenditure of the said candidate or group of candidates.

The expenditure in kind, like, party posters or banners or advertisements, without the name or photograph of the candidate is to be shown as party expenditure by the political party.

Even the party expenditure during the period after announcement of election by ECI and before notification of election, has to be shown by the political party as its election expenditure. The political party shall forward its election expenditure in prescribed format along with scanned soft copy to the Election Commission within 75 days of Assembly poll or 90 days of Lok Sabha poll.

The expenses after the poll and before the date of counting, which can be said to be in connection with the election shall alone be accounted for by the candidates as per section 77 of the Representation of the People Act, 1951. After the poll, the expenses on travel of a Star Campaigner or a candidate (not connected with his election) shall not be added to the expenses of any candidate. If the Star Campaigner/Candidate visits his constituency, where he has contested the election, the travel expenses within the constituency for overseeing the counting arrangements before, or on the date of counting shall be added to his account. The travel expenses outside the constituency will not be added to his account. If the political party is bearing travel expenses of a Star Campaigner outside his constituency, the said expense shall be shown by the political party in the accounts submitted to the Commission within 75 days of the completion of election (Commission's Instruction No. 76/Instructions/2012/EEPS dated 9<sup>th</sup> February, 2012 enclosed at **Annexure-F2**). The reporting format of the Political Parties enclosed with the Commission's letter No.76/EE/2012-PPEMS dated 21<sup>st</sup> January, 2013 (**Annexure-F3**) has been modified vide the Commission's letter no. 76/Virtual Campaign/EEPS/2022, dated 15<sup>th</sup> January, 2022 (**Annexure-F9**).

The national and state level political parties should send the list of their Star Campaigners to the CEO and ECI within 7 days of notification of election. The political parties are required to file the statement of their election expenses with the ECI within 75 days of Assembly election or 90 days of elections to Lok Sabha. The statement of election expense should include all lump sum amounts given to the individual candidates, the expense on travel of Star Campaigners and other party functionaries, details of expenses on banners, posters, dais, cutouts arches and hoardings, advertisement in Press and Electronic media etc., both for general party propaganda and for individual candidates. This also includes a consolidated statement including number of aircrafts used and sorties made during election in the State for election campaign, name of company which hired/provided the aircraft, flight period, and the money paid/payable to the company leasing/providing the aircraft, including copy of the vouchers. These instructions are contained in the

Commission's letter no. 76/EE/2012/PPEMS dated 21<sup>st</sup> January, 2013 at **Annexure-F3**. Political parties are also required to show the expenditure incurred by them for publication of criminal antecedents of their candidates (**Annexure-F8**) and for virtual campaigning (**Annexure-F9**).

The political parties also 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 prescribed format, 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). (**Annexure-F7**)

For conduct of free and fair poll, all political parties should avoid transactions in cash. All party functionaries should be advised not to carry large amounts of cash in the constituency during the election campaign. The parties are required to exercise self-restraint in election expenditure and advise their candidates accordingly. (**Annexure-F1**, letter no. 76/Instructions/2010, dated 20<sup>th</sup> October, 2010)

The parties should submit before the ECI, the list of donations received in the relevant forms and in stipulated time. They should also audit their accounts and file their income tax returns in the prescribed time, mentioning details of receipts and expenses.

The Commission has issued guidelines on transparency and accountability in party funds and election expenditure vide its letter No. 76/PPEMS/Transparency/ 2013, dated 29<sup>th</sup> August, 2014 (**Annexure-F4**) and further clarification vide its letter no. 76/PPEMS/Transparency/2013, dated 19<sup>th</sup> November, 2014 (**Annexure-F6**). The political parties are required to follow the same while incurring expenditure and accounting the same. As per the guidelines, the following principles are to be followed:

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. The ECI has issued instructions/guidelines

regarding its expectations from the political parties in the areas of transparency and accountability and some of the major areas covered are as under:

In order to bring uniformity, all political parties shall submit to the Commission or to such authority as mentioned in para (vi) of the **Annexure-F4**, a copy of the audited Annual Accounts with Auditor's report for each financial year, before 31<sup>st</sup> October of each year. [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, 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 pursuance of Commission's letter no. 76/PPEMS/Transparency/2014, dated 14<sup>th</sup> October, 2014 (**Annexure-F5**) in the prescribed time

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. If a party is incurring any expenditure, it shall ensure that no payment in excess of Rs.10,000/- 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. (**Annexure-E11 & E12**)

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. 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) of **Annexure-F4**, 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.

The Commission is alive to the practice of raising funds by political parties through hundi/bucket collection in public meetings/rallies, where it is not possible to record the name and address of the donors. Therefore, the Commission has exempted such collections from the ambit of the above instruction. In case of all donations other than those raised through hundi/bucket collection in a public meeting/rally, the record of name and address of each

donor has to be maintained by the political party, as is done by all other social/civil society/organizations.

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

In the interest of conduct of free and fair elections, all parties are required to follow the transparency guidelines issued by the Commission, and violation of lawful direction of the Commission may entail action, as envisaged under para 16A of the Election Symbols (Reservation and Allotment) Order, 1968.

Political parties have to submit following statements, relating to their election expenses, contribution reports and also about their audited accounts:

- (i) Contribution reports- by 30<sup>th</sup> September every year or such date as extended by CBDT for filing Income Tax Return
- (ii) Annual Audited account- by 31<sup>st</sup> October every year
- (iii) Statement of election expenditure- within 75 days of completion of Assembly election and 90 days of completion of Lok Sabha election.
- (iv) Part election expenditure statement giving details of amount disbursed to the candidates by political parties shall be filed within 30 days of declaration of result.

Recognized political parties have to file aforesaid statements with the Election Commission of India, while Un-recognized Political Parties have to file the same with the Chief Electoral Officer of the respective States/UTs in the prescribed time and manner.

Commission has decided to link the due date for the submission of Annual Audited Accounts by the political parties with the due date for filing of ITR of political parties under the Income Tax Act, 1961. Accordingly, all Political Parties shall submit their Annual Audited Accounts within one month from the last date for filing of ITR for the political parties as per section 139 of the Income tax Act. This will be applicable for submission of Annual Audited Accounts for F.Y. 2020-21 and so on. (**Annexure-F10**)

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/Instructions/2010

Dated: 20<sup>th</sup> October 2010

To

The President/General Secretary,  
All Recognized National and State Political Parties

**Subject: Measures taken by Election Commission to curb use of money power during elections regarding.**

Sir/Madam,

Instances are reported to Commission and also in Media that cash, liquor and several utility items are being used in a clandestine manner during the process of elections for bringing influence on the voters. Such distribution of cash, liquor or any other item for gratification of the voters is bribery and is punishable under Indian Penal Code. It is also corrupt practice under R. P. Act, 1951.

2. During the Commission's meeting with all political parties, held on 4<sup>th</sup> October 2010 the use of money power during elections was discussed and the Commission's instructions to monitor election expenditure during general election to the Legislative Assembly of Bihar were welcomed by all the parties. (Copies of Commission's instructions are available on the website: [www.eci.gov.in](http://www.eci.gov.in).)

3. To curb the incidence of such offences the Commission has issued instructions to the Law Enforcement Agencies to form flying squads to keep watch over distribution of cash, liquor and other items in the constituencies during the election process and seize the said items. The services of Investigation Directorate of Income Tax Department have also been requisitioned to keep vigil over movement of cash through Airports, major Railway Stations, Hotels, Farm Houses, Financial Brokers and Hawala Agents. The Commission has also advised the candidates to open separate bank accounts for their election expenses and to make all election expenses through the said bank accounts.

4. It is needless to point out that any fund provided by the party to its candidates for election purpose are required to be reflected in the day to day accounts of election expenditure of the candidate and the parties are also required to maintain and lodge the accounts before the Commission after the election is over.

5. In order to maintain the purity of elections and in particular to bring transparency in the process of elections it is advised that political parties avoid transactions in cash and should instruct their office bearers, officials, agents and candidates not to carry huge cash during the on-going process of elections.

6. Kindly acknowledge receipt.

Yours faithfully,

Sd/-

(Anuj Jaipuriar)

Secretary

Copy to:

1. All CEOs with request to bring it to notice of all concerned.
2. Chairman, Central Board of Direct Taxes, North Block, New Delhi-110001
3. Director General of Income Tax (Inv), B.C Patel Marg, Patna-800001 for necessary action.

**ELECTION COMMISSION OF INDIA**

NRIVACHAN SADAN ASHOKA ROAD NEW DELHI 110001

No. 76/Instructions/2012/EEPS

Date: 9<sup>th</sup> February 2012

To

The Chief Electoral Officers of

1. Punjab
2. Uttar Pradesh
3. Uttarakhand
4. Manipur
5. Goa

Sub:- General Elections to the Legislative Assemblies of Punjab, Uttar Pradesh, Uttarakhand, Manipur and Goa-2012-Addition of expenditure on travelling by Aircrafts/Helicopter by contesting candidate and star campaigners after the date of poll-Reg.

Sir/Madam,

Instances have been reported by the Media that many contesting candidates, including star campaigners of the political parties, use Aircrafts/Helicopters after the date of poll and clarifications have been sought by various political parties regarding expenditure on such travel. In the subject matter, it is clarified as under:-

- (i) The expenses after the poll and before the date of counting, which can be said to be in connection with the election shall alone be accounted for by the candidates as per section 77 of the Representation of the People Act, 1951.
- (ii) Therefore, after the poll, the expenses on travel of a Star Campaigner or a candidate (not connected with his election) shall not be added to any candidate. If the Star Campaigner/Candidate visits his constituency, where he has contested the election, the travel expenses within the constituency for overseeing the counting arrangements before, or on, the date of counting shall be added to his account. The travel expenses outside the constituency will not be added to his account.
- (iii) If the political party is bearing travel expenses of a Star Campaigner outside his constituency, the said expense shall be shown by the political party in the accounts submitted to the Commission within 75 days of the completion of election.

2. In this regard, you are hereby requested to inform all the District Election Officers as well as the political parties in the state.

Yours faithfully

Sd/-

(AVINASH KUMAR)  
UNDER SECRETARY

Copy to : All National Parties for information



## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/EE/2012-PPEMS

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

To

The President/ General Secretary,  
(All Political Parties)

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

Sir/ Madam,

1. I am directed to inform that as per the directions of the Hon’ble Supreme Court, in the case of Common Cause v/s Union Of India & Oth.,(AIR 1996 SC 3081) the Election Commission has prescribed a pro-forma vide its letter dated 27.12.2001, 22.03.2004 and 13.01.2009 in which the political parties are required to submit, for the Commission’s scrutiny, the statement of their election expenditure relating to each election to Lok Sabha/ State Legislative Assembly. The statement, filed by political parties are put on the website of Commission.
2. I am further directed to inform that a software is being developed by the Commission to process the relevant information in a more systematic and structured manner. Therefore, the Commission has modified the said pro-forma which is enclosed herewith and is also available on its website. The said modified pro-forma provides for information relating to expenditure at party Central Head Quarters in Part-A, information at State Unit (s) of the party or by State party (including the districts/ Local units) in Part-‘B’, the summary of the information in part ‘C’ and verification in Part-‘D’. The details of expenditure are to be provided in the schedules as per the pro-forma. The modified pro-forma also bifurcates expenditure of political parties for General party propaganda and expenditure attributable to candidates, for better clarity and accountability.
3. The requisite information is sought to enable scrutiny of the expenditure, incurred or authorized by the parties or the candidates, set up by them vis-à-vis exemptions claimed by them in terms of explanation (1) to Section 77(1) of the Representation of the People Act, 1951 in their returns of election expenses, filed under Section 78 of the said Act.
4. I am further directed to inform that all political parties shall file the “Statement of Election Expenditure” in this modified pro-forma for all elections, to be held after 1<sup>st</sup> Jan., 2013 in a hard copy and in soft form on a CD.
5. This may be brought to the notice of all concerned and the receipt of this letter may kindly be acknowledged.

Yours faithfully,

Sd/-

(VARINDER KUMAR)  
SECRETARY

Encl: As Above

Copy to: All CEOs 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)	
	<b>Total</b>	
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)	
	<b>Total</b>	

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. Breakup 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)			
	(vi) Expenditure incurred on publishing criminal antecedents of the candidate(s) by Party Central Headquarters (Details to be enclosed in format given in Schedule-23A)			
	<b>(vii) Expenses on virtual campaign through Social Media platforms/Apps/Other means by Party Central Headquarters (Details to be enclosed in format given in Schedule 24A)</b>			
	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 no. etc	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 political 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-form.

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 Campaigner(s) 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 State 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)	
	(vi) Expenditure incurred on publishing criminal antecedents of the candidate(s) by State Unit (Details to be enclosed in format given in Schedule-23B)	
	<b>(vii) Expenses on virtual campaign through Social Media platforms/Apps/Other means by State Unit (Details to be enclosed in format given in Schedule 24B)</b>	
	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, Cheque/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 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]	
	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 Headquarters 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 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]	
	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 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)]	
	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]	
	e. Publicity of Criminal Antecedents [5.4.a.(vi) + 6.4.a.(vi) of all election related states]	
	<b>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]</b>	
	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 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]	
	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 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

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					
<b>Total</b>					

Schedule-2						
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.)
1						
2						
<b>Total</b>						

Schedule-2A						
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.)
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				
<b>Total</b>				

Schedule- 5				
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.)
1				
2				
3				
<b>Total</b>				

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					
<b>Total</b>					

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(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
1						
2						
3						
4						
<b>Total</b>						

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



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))						
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.)
1						
2						
<b>Total</b>						

Schedule- 11						
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 the Candidate(s)	Details of the items	Total Amount (including outstanding amt.)	
1						
2						
3						
<b>Total</b>						

### Statewise 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.	State and Venue	Date of 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						
<b>Total</b>						

Schedule-13						
Travel expenses of other leader(s) authorized/ incurred by State/ Distt./ Local Units ( including expenses after announcement and before nomination)						
S. No.	State and Venue	Date of 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						
<b>Total</b>						

Schedule-14	
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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 Channel etc.)	Date (of print/telecast/sms etc.)	Total Amount (including outstanding amt.)
1					
2					
Total					

Schedule- 15	
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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				
Total				

Schedule- 16	
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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				
<b>Total</b>				

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(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
1						
2						
3						
4						
<b>Total</b>						

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(s)	Name of media (print/electronic/ sms/ cable tv, etc	Date (of print/telecast/sms etc.)	Total Amount (including outstanding amt.)

1					
2					
<b>Total</b>					

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(s)	Details of the items	Total Amount (including outstanding amt.)	
1					
2					
<b>Total</b>					

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))						
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.)
1						
2						
<b>Total</b>						

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					
<b>Total</b>					

**Schedule- 23 A**

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

Sl. No.	Website	Newspaper			Television			Mode of payment (electronic/cheque/DD/Cash) (Pl. specify)
		Name(s) of Newspaper	Date(s) of publishing	Expenses incurred (in Rs.)	Name(s) of channel	Date(s) & Time of insertion/telecast	Expenses incurred (in Rs.)	
1	2	3	4	5	6	7	8	9
	Period during which displayed							

**Schedule- 23 B**

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

Sl. No.	Website	Newspaper			Television			Mode of payment (electronic/cheque/DD/Cash) (Pl. specify)
		Name(s) of Newspaper	Date(s) of publishing	Expenses incurred (in Rs.)	Name(s) of channel	Date(s) & Time of insertion/telecast	Expenses incurred (in Rs.)	
1	2	3	4	5	6	7	8	9
	Period during which displayed							

<b>Schedule 24A</b>					
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					
Sl. 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 amount)
1	2	3	4	5	6

<b>Schedule 24B</b>					
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					
Sl. 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 amount)
1	2	3	4	5	6

(Revised by the Commission vide its letter no. 76/Virtual Campaign/EEPS/2022, dated 15<sup>th</sup> January, 2022, placed at **Annexure-F9**)

**ELECTION COMMISSION OF INDIA**

**Nirvachan Sadan, Ashoka Road, New Delhi-110001**

No.76/PPEMS/Transparency/2013

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

To

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

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

Sir/Madam,

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

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

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



(i) Provision (a) to Section 13A of Income Tax Act 1961, inter-alia, provides that political party shall keep and maintain such books of accounts and other documents as would enable proper deduction of its income there from. Accordingly, it is required that (a) the treasurer of the political party or such person as authorized by the party, besides ensuring maintenance of the accounts at all State and lower levels, shall maintain consolidated accounts at the central party Head Quarters as required under the aforesaid provision, (b) the accounts so maintained by him/her shall conform to the guidance note on Accounting and Auditing of political parties, issued by the Institute of Chartered Accountants of India (ICAI), and (c) the Annual Accounts shall be audited and certified by the qualified practicing Chartered Accountants.

(ii) The Commission has amended the requirements for registration of a new political party w.e.f. 8<sup>th</sup> October 2010, which inter-alia, require a party to submit a copy of its audited annual accounts. Accordingly, in order to bring uniformity, all political parties shall submit to the Commission or to such authority as mentioned in para (vi) below, a copy of the audited Annual Accounts with Auditor's report for each financial year, before 31<sup>st</sup> October\*\* of each year.

(iii) The provisions of Section 80GGB and 80GGC of I.T. Act 1961, inter-alia, state that no deduction shall be allowed on the contributions made in cash by any person or company to a political party. Accordingly, the political party shall maintain name and address of all such individuals, companies or entities making donation to it, excepting petty sums, donated by the public only during its public rallies. Further, any amount/donation received in cash, shall be duly accounted in relevant account books and deposited in the Party's bank account within a week of its receipt. However, the Party can retain a reasonable amount required for day to day functioning of the Party and for defraying the cash expenses.

(iv) Section 40A(3) of Income Tax Act, 1961, provides that all payments exceeding Rs.20,000/-\* by any business entity to a person in a day are required to be made by account payee cheque/draft, except the exempted category as provided in Rule 6 DD of Income Tax Rules, 1962. Similarly, if a party is incurring any expenditure, it shall ensure that no payment in excess of Rs.20,000/-\* is made in a day to any person or company or entity in cash, except where (a) the payment is made in a village or town, which is not served by a bank; or (b) the payment is made to any employee or party functionary towards salary, pension or for reimbursement of his expenses; or (c) cash payment is required under any statute.

(v) Section 77(3) of the R.P. Act, 1951 provides for a ceiling of election expenditure for a candidate. Therefore, if the party desires to provide any financial assistance to its candidates for their election expenses, such assistance shall not exceed the prescribed ceiling. Any payment in this regard by the party shall be made only through crossed account payee cheque or draft or through bank account transfer and not in cash.

(vi) While the recognized political parties shall file all reports, namely, the contribution reports in Form 24A, the audited Annual Accounts as certified by the Chartered Accountants, referred to in para 3 (i) above, and the Election Expenditure Statements, with the Election Commission of India, the unrecognized parties shall file the same with the Chief Electoral Officer (CEO) of the respective states (i.e. the state where the party Head Quarters is situated) in the prescribed time and manner.

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

Yours faithfully,

Sd/-

(MALAY MALLICK)  
UNDER SECRETARY

Copy to:

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

Note:- \*Please refer Annexure-E11 & E12

\*\*Please refer Annexure-F10

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi – 110001

No.76/PEMS/Transparency/2014

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

To

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

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

Sir/Madam,

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

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

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

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

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

Yours faithfully,

Sd/-  
(MALAY MALLICK)  
UNDER SECRETARY

Copy to:

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

\* Please refer Annexure-F10

**Annexure - A**

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

Due date for filing report .....

List Prepared on Date .....

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

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

Signature

Date:

Chief Electoral Officer

**Annexure - B**

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

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

List Prepared on Date .....

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

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

Signature

Date:

Chief Electoral Officer

**Annexure - C**

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

Due date for filing Expenditure Statement .....

List Prepared on Date .....

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

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

Date:

Signature  
Chief Electoral Officer

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/PPEMS/Transparency/2013

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

To

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

Subject: Clarification of transparency guidelines for the political parties issued by Election Commission of India on 29.08.2014 - matter reg.

Madam/Sir,

Kindly refer to Commission's letter No. 76/PPEMS/Transparency/2013 dated 29.08.2014, wherein the Commission issued transparency guidelines for the political parties invoking Article 324 of the constitution. Representations have been received from a few parties raising doubt about the powers of the Commission and asking for clarifications on certain issues. After considering the representations, the following issues are hereby clarified:

1. Under Article 324 of the Constitution, the Commission has plenary powers and also sacred duty, to conduct free and fair elections in the country. Of late, the increasing use of Black money in election campaigns has been noticed and is causing serious concern all around. The use of black money in elections disturbs the level playing field and vitiates the purity of election process. Therefore, there was need to issue the transparency guidelines, in order to protect the purity of election process and for conduct of free and fair elections, as enshrined in the Constitution. There was legal vacuum in this area, which can be filled by the Election Commission of India as held by the Hon'ble Supreme Court in Mohinder Singh Gill vs CEC (AIR 1978 SC 851).
2. The guidelines have been framed after due consultation with all recognized political parties. The lawful instructions, thus issued by the Commission under Article 324, are binding on all political parties and their violations shall affect the transparency of election process which is the bedrock of a democracy.
3. The instruction to political parties to file Annual Audited Accounts with the Commission is essential for maintaining transparency in the functioning of political parties, which is an essential ingredient for conduct of free and fair election. The direction to maintain the name and address of the individuals, companies and entities making donations to the political parties is intended to ensure that no funds are received by the political parties from prohibited sources as stipulated in section 29B of the R.P. Act 1951. However, the Commission is alive to the practice of raising funds by political parties through hundi/bucket collection in public meetings/rallies, where it is not possible to record the name and address of the donors. Therefore, the Commission has exempted such collections from



the ambit of the above instruction. In case of all donations other than those raised through hundi/bucket collection in a public meeting/rally, the record of name and address of each donor has to be maintained by the political party, as is done by all other social/civil society/organizations.

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

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

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

Yours faithfully,

Sd/-

(Malay Mallick)  
UNDER SECRETARY

\*Note:- Please refer Annexure-E11 and E12.

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

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

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

To

The Chief Electoral Officer of  
All States/UTs

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

Madam/Sir,

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

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

3. Kindly acknowledge the receipt.

Yours faithfully,

Sd/-

(AVINASH KUMAR)  
UNDER SECRETARY

Copy to Political Party Election Expenditure Monitoring Section and SDR Section

# ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

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

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

To

The President/General Secretary

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

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

Madam/Sir,

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

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

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

4. Kindly acknowledge the receipt of this letter.

Yours faithfully,

Sd/-  
(S. K. RUDOLA)  
SECRETARY

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

**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)
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
1.						
2.						
3...						
<b>Grand Total</b>						

Date:

Signature

(Treasurer of the Political Party)

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

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/ECI/INST/FUNC/EEM/EEPS/2019/Vol. XVII

Dated: 8<sup>th</sup> May, 2019

To

The Chief Electoral Officers of  
All States and UTs

Subject:-Revised format of Abstract Statement of Election Expenses for Candidates and Statement of Election Expenditure of Political Party- Regarding.

Madam/Sir,

I am directed to refer to the Commission's letter no. 3/4/2017/SDR/Vol. II, dated 10<sup>th</sup> October, 2018 and letter no. 3/4/2019/SDR/Vol. I, dated 19<sup>th</sup> March, 2019 (copies enclosed) and to state that the Commission had issued FAQs regarding accounting of election expenses on publicity of criminal antecedents by the candidates (TV & News Papers) and the political parties (Website, TV and News Papers) thrice during the specified period.

2. The Commission had issued an instruction vide its letter no. 76/ECI/INST/FUNC/EEM/EEPS/2016/Vol. IX, dated 13<sup>th</sup> January, 2017 [Annexure-E2 of "Compendium of Instructions on Election Expenditure Monitoring (February, 2019)"] regarding the format of Abstract Statement to be lodged by contesting candidates under section 78 of the R. P. Act, 1951 within 30 days of declaration of result. Having regard to the FAQs mentioned above, the format of Abstract Statement\* of Election Expenses of Candidates has been revised to incorporate the expenditure incurred by candidates in publication of their criminal antecedents.

3. Political parties are also required to submit their Statement of Election Expenditure within 75 days/90 days of completion of Assembly/Lok Sabha election respectively in terms of the ECI letter no. 76/EE/2012-PPEMS, dated 21<sup>st</sup> January, 2013 [Annexure-F2 of "Compendium of Instructions on Election Expenditure Monitoring (February, 2019)"] before the CEO (Unrecognized Parties) and before the ECI (Recognized Parties) in the prescribed format. Having regard to directions issued by the Commission in FAQs mentioned above, the format\*\* has been revised to incorporate the expenditure incurred by political parties for publication of criminal backgrounds of their candidates.

4. You are requested to kindly bring it to the notice of all contesting candidates & un-recognised Political Parties in the States/UTs in the ongoing General Elections to Lok Sabha, State Legislative Assemblies of Andhra Pradesh, Arunachal Pradesh, Odisha and Sikkim and bye-elections, 2019 impressing upon them to lodge their election expenditure in the revised format only. The same may also be brought to the notice of DEOs/ROs, Expenditure Observers and other election authorities for necessary action.

5. A copy of the instruction issued in this regard may be endorsed to the Commission.

Yours faithfully,

Sd/-

(RAJAN JAIN)  
UNDER SECRETARY

Copy to :-

1. All National and State Recognised political parties. (By Special Messenger/Speed Post)
2. Sr. PPS/PPS/PAs/PSs to Sr. DEC (US), DEC (SS), DEC (SJ) and DEC (CBK).
3. PAs/PSs to Zonal Sr. Pr. Secy./Pr. Secy./Secy./USs, Zonal Sections, CEMS-II, PPEMS, SDR, RCC.

Sd/-  
(RAJAN JAIN)  
UNDER SECRETARY

Note: \*Revised format of Abstract Statement of Election Expenses for Candidates is placed at Annexure E2

\*\* Revised format of Statement of Election Expenditure of Political Party is placed at Annexure F3

*[Guidelines of ECI on Publicity of Criminal Antecedents by Political Parties and Candidates' is available on the ECI website [www.eci.gov.in](http://www.eci.gov.in) at the following link:*

*Important Instructions-Updated Guidelines on publicity of criminal antecedents by political parties and candidates, in light of the Hon'ble Supreme Court's judgment dated 10th August, 2021-reg.*

*and*

<https://eci.gov.in/files/file/13949-updated-guidelines-on-publicity-of-criminal-antecedents-by-political-parties-and-candidates-in-light-of-the-honble-supreme-courts-judgment-dated-10th-august-2021-reg/>

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/Virtual Campaign/EEPS/2022

Dated: 15<sup>th</sup> January, 2022

To

The Chief Electoral Officers of  
All States and UTs

Subject: Revised format of Abstract Statement of Election Expenses for Candidates and Statement of Election Expenditure of Political Party-Reg.

Madam/Sir,

I am directed to refer to the Commission's letter no. 76/ECI/INST/FUNC/EEM/EEPS/2019/Vol. XVII, dated 8<sup>th</sup> May, 2019<sup>#</sup> (copy enclosed) regarding last revision of format of Abstract Statement of Election Expenses for Candidates and Statement of Election Expenditure of Political Party and to state that keeping in view of increasing trend of Virtual Campaigning by Candidates and Political Parties in elections, the Commission has decided to revise the formats of Abstract Statement of Election Expenses for Candidates and Statement of Election Expenditure of Political Party.

2. The Candidates are required to submit their Abstract Statement of Election Expenditure along with their Day-to-Day Account Register required to be maintained by Candidates under section 77 of the R. P. Act, 1951 with the DEOs concerned under section 78 of the R. P. Act, 1951 within 30 days of declaration of election results. The existing format of Abstract Statement of Election Expenses of Candidates has been revised to incorporate the expenditure incurred by Candidates in Virtual Campaigning in Schedule 11 and Row VIII in Part II. Revised format\* of Abstract Statement of Election Expenses for Candidates is enclosed.

3. Political Parties are also required to submit their Statement of Election Expenditure within 75 days/90 days of completion of Assembly/Lok Sabha elections respectively before the ECI (Recognised Political Parties) and the CEOs concerned (Unrecognised Political Parties). The existing format of Statement of Election Expenditure of Political Party has been revised to incorporate the expenditure incurred by Political Parties in Virtual Campaigning in Schedule 24 A & 24 B, Row 5.4 (vii), Row 6.4 (vii) and Row 7G(III). Revised format\*\* of Statement of Election Expenditure of Political Party is enclosed.

4. You are requested to kindly bring it to the notice of all Contesting Candidates and Political Parties impressing upon them to lodge their election expenditure in the revised format only. The same may also be brought to the notice of DEOs, ROs, Expenditure Observers and other election authorities for necessary action.

5. A copy of the instruction issued in this regard may be endorsed to the Commission.

Yours faithfully,

Sd/-

(Anup Kumar Khakhlary)  
Under Secretary

Copy to:-

1. All National and State Recognised Political Parties. (By Special Messenger/Speed Post)
2. Sr. PPS/PPS/PSs/PAs to SG, Sr. DEC, DECs, Sr. Pr. Secy., Directors, Pr. Secy., Secy.
3. CEMS-I, II, III, IV and PPEMS

Sd/-

(Anup Kumar Khakhlary)  
Under Secretary

Note:

#Commission's letter no. 76/ECI/INST/FUNC/EEM/EEPS/2019/Vol. XVII, dated 8<sup>th</sup> May, 2019 is placed at Annexure F8.

\*Revised format of Abstract Statement of Election Expenses for Candidates is placed at Annexure E2

\*\* Revised format of Statement of Election Expenditure of Political Party is placed at Annexure F3



**ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No.56/AA/2020-21/PPEMS

Dated: 21<sup>st</sup> January, 2022

To

The President/General Secretary/Treasurer of the  
Political Parties (List enclosed),

Subject: Submission of Annual Audited Accounts by the Political Parties -regarding.

Sir/Madam,

I am directed to refer to the subject cited above and bring to your attention the Commission's Transparency Guidelines issued vide its letter dated 29<sup>th</sup> August 2014\*, wherein it has been directed that the recognised political parties shall file their Audited Annual Accounts as certified by the CA with Election Commission of India. The un-recognised parties shall file the same with the Chief Electoral Officer of the respective States and UTs (i.e. the state where the party Head Quarter is situated), in the prescribed manner for each financial year before 31<sup>st</sup> October of each year.

2. Commission has decided to link the due date for the submission of Audited Annual Accounts by the political parties with the due date for filing of ITR of political parties under the Income Tax Act, 1961.

3. Accordingly, all Political Parties shall submit their Audited Annual Accounts within one month from the last date for filing of ITR for the political parties as per section 139 of the Income tax Act. This will be applicable for submission of Audited Annual Accounts for F.Y. 2020-21 and so on.

Yours faithfully,

Sd/-  
(KUMAR RAJEEV)  
SECRETARY

Copy to: CEOs of all States and UTs with request to bring it to the notice of all Political Parties of their respective states.

Sd/-  
(KUMAR RAJEEV)  
SECRETARY

Note: Please refer Annexure-F4

**G.**

**STANDARD OPERATING  
PROCEDURES  
FOR  
FLYING SQUADS,  
STATIC SURVEILLANCE TEAMS,  
ATM VANS,  
CHECKING OF HELICOPTERS ETC.,  
AND  
FOR MONITORING BY INCOME TAX  
DEPARTMENT ETC.**

The Commission's instructions are implemented uniformly and proper procedures are followed, standard operating procedures (SOPs) for Flying Squads, Static Surveillance Teams, transportation of cash through ATM vans, checking helicopters/ aircrafts and for checking made at the non commercial airports/ helipads have been formulated for the convenience of the officers and personnel engaged in their implementation.

**A. Standard Operating Procedure for Flying Squads and Static Surveillance Teams:**

For the purpose of maintaining purity of elections, the Election Commission of India has issued a Standard Operating Procedure (S.O.P) for Flying Squads, Static Surveillance Teams and Check Posts, constituted for keeping vigil over excessive campaign expenses, distribution of items of bribe in cash or in kind, movement of illegal arms, ammunition, liquor and activities of antisocial elements etc. in the constituency during election process, as per Commission's letter no. 76/Instructions/EEPS/2015/Vol.II, dated 29<sup>th</sup> May, 2015 (**Annexure-G7**). Daily Activity Reports are to be furnished by the FS and SST in the prescribed formats (**Annexure-B8, B9 & B10**). The members of each Flying Squad and Static Surveillance Team, should not be assigned duty for more than 8 hrs., to the extent possible, in a day and the teams are to be dismantled immediately after poll/re-poll.

The Commission has issued Standard Operating Procedure for follow up action by the Flying Squads on receipt of complaints relating to storage of cash or other valuables etc. in any premise as per **Annexure-G9**.

The seized amount will not be treated as election expenditure of the candidate till the case filed in the court is decided finally and till such time it shall not be entered in Shadow Observation Register. The Complaint/FIR copy shall be kept in the Folder of Evidence. (Commission's Instruction no. 76/Instructions/2013/EEPS/Vol. V dated 18<sup>th</sup> April, 2013, **Annexure-G3**)

**B. Standard Operating Procedure for transportation of cash by ATM Vans etc.**

In pursuance of 'SOP' prescribed by the Ministry of Finance (Department of Financial Services), copy enclosed as per **Annexure-G2**, it is reiterated that the banks should follow the following procedure for transportation of cash scrupulously:-

- (i) The bank shall ensure that the cash vans of outsourced agencies/companies carrying that bank's cash shall not, under any circumstances, carry cash of any third party agencies/individuals except the banks. Towards this, the outsourced

agencies/companies shall carry letters/documents etc. issued by the banks giving details of the cash released by the banks to them and carried by them for filing the ATMs and delivering cash at other branches, banks or currency chests.

(ii) The personnel of the outsourced agencies/companies accompanying cash van shall carry identity cards issued by the respective agencies.

(iii) The aforesaid procedure has been stipulated for the reason that during the period of election, if the authorised officials of the Election Commission (District Election Officer or any other authorised official) intercept the outsourced agency/company's cash van for inspection, the agency/company should be in a position to clearly show to the Election Commission through accompanying documents and also physical inspection of the currency that they have collected the cash from the banks for the purpose of replenishing the bank's ATMs with cash or delivery of the cash to some other branches of the banks or currency chest on the instructions of the bank.

(iv) The aforesaid procedure shall be part of the standard operating rules and procedure of banks for transport of cash. (**Annexure-G2**)

With regard to information of suspicious or illegal cash, foreign currency and Fake Indian Currency Notes (FICN) etc. found during elections a reference may be made to the relevant enforcement agencies in the district.

The Investigation Directorate of Income Tax Department shall be deployed during elections and they shall perform the functions as mentioned in ECI letter No76/Instructions/EEPS/2013/Vol. II, dated 16<sup>th</sup> January, 2013 (**Annexure-G1**). The Daily Activity Report shall be forwarded by the Asst./ Dy. Director of Income Tax (Inv.) as per the revised format (**Annexure-B11**), to the Nodal Officer at the O/o DGIT (Inv.)/ DIT(Inv.) concerned who will in turn compile the reports and send it to Election Commission every alternate day, with copy to CEO.

### **C. Standard Operating Procedure for checking helicopters/Private Aircrafts –**

The Bureau of Civil Aviation Security vide its O.M. No. CAS-7 (15)/2012/Div-I (Election), dated 03.07.2013 and Addendum No. CAS-7(15)/2012/DIV-I (Election), dated 11-10-2013 (**Annexure-G4, G5 and G6**) has issued instructions in supersession of all other instructions recommending the following steps:

**Pre-embarkation checks at Commercial Airports:**

(i) During the election process, all rules and procedures with regard to frisking and checking of persons and baggage should be strictly enforced without any exception. All passengers (excepting those who are exempted under the Rules) and all the baggage (excepting that which is exempted under the Rules), boarding any aircraft/helicopters including commercial/ chartered flights will pass through the pre-embarkation security checks area of operational airports of the State going of Polls.

(ii) No prior permission for landing or take off of chartered aircrafts (including fixed wing aircrafts) and helicopters at commercial airports shall be required from District Election Officer (DEO) or Returning Officer (RO). The Air Traffic Control (ATC) in commercial airports shall inform the Chief Electoral Officer (CEO) of the state and the DEO of the district, in which the airport is located, about the travel plan of chartered aircrafts or helicopters as early as possible, preferably half an hour in advance.

(iii) However, during election process, the ATC shall keep record of all such chartered aircrafts or helicopters, landing and taking off from commercial airports, time of landing, time of take-off and passenger manifest, route plan etc. The ATC shall make a copy of this information available to the CEO of the state concerned and to DEO of the district, in which airport is located, within 3 days, after the date of landing/take off and the CEO/DEO shall make such information available to the Expenditure Observer for making necessary verification during inspection. The ATC shall also make the record available for inspection by Expenditure Observer whenever required.

(iv) All baggage, including hand baggage, of persons/passengers (not exempted under the Rules) but permitted to avail the facility of vehicle for going up to aircraft shall also be screened by CISF/State/UT police without any relaxation.

(v) The CISF or police authorities of the State or Union Territory on detection of cash, exceeding Rs.10 lakhs or bullion, weighing 1 kg or more, in the baggage of aircrafts, flying to or from the poll bound state, shall instantaneously report to the Income Tax Department.

(vi) The Income Tax Department, on receipt of information shall make necessary verification as per the Income Tax Laws and take necessary measures if no satisfactory explanation is given. They shall also inform the Election Commission/Chief Electoral Officer/District Election Officer concerned, before release of any such cash or bullion.

(vii) The law enforcement agencies, like CISF, State Police and Income Tax Department shall develop their internal Standard Operating Procedure (SOP) in such a way that the

entire event right from detection till seizure or release at the airport is captured by close circuit TVs/Video Camera. For this purpose the CCTVs shall be installed in all commercial airports in places where the cash/ bullion is detected counted/ seized and also in the interrogation chambers of the law enforcement agencies including Income Tax Department Such recording of CCTVs/Video Camera shall be preserved with the Airport Operator/ Authority for a period of 3 months and when required, be made available to the Election Commission/CEO.

**Checks at Non-commercial Airports/helipads :**

(viii) At remote/uncontrolled airports/helipads, the flying squad or police authorities of the State/UT in coordination with pilot of the aircraft shall carry out the screening/physical checking of all baggage coming out of the craft (excepting the handheld purse or pouch by any passenger). Any unauthorized arms, contraband goods, cash exceeding Rs.50,000/- belonging to any candidate or agent or party functionary shall be investigated and considered for seizure as per order of Hon'ble Supreme Court in Election Commissioner vs Bhagyoday Janparishad & Ors. WP No. 231/2012, dated 09.11.2012. However, it is clarified that frisking of body of any passenger shall not be done at the time of disembarkation at such remote uncontrolled airports/helipads, unless there is specific information about unauthorized arms or contraband goods, etc., being carried by the person.

(ix) At remote/uncontrolled airports and helipads, application will have to be made either by the candidate or by the political party to the DEO concerned, at least 24 hours before landing, mentioning the details of travel plan, place of landing in the district and names of passengers in the aircrafts/helicopters so that DEO can make adequate arrangements for security, law and order issues and also to make available the coordinates of the helipad. On receipt of such application, DEO shall issue permission on the same day on priority basis.

(x) Every candidate shall also inform the Returning Officer concerned in writing within five days after the landing of aircraft/helicopter, in his constituency about the hiring charges paid/payable to the company owning/leasing the aircraft/helicopter, the names of passengers and name of the political party. (if the party has borne the expense for the hiring)

(xi) Passengers, crew and baggage to be transported in General Aviation/Chartered/Private aircrafts and aircrafts owned or hired by state governments shall be emplaned through the normal pre-embarkation security check procedure as is

applicable to scheduled flights. Similarly normal disembarkation channel shall be followed and exit of such passengers and baggage shall not be allowed through any other gate of the airport. Movement of exempted category passengers is to be coordinated in advance for smooth passage but their hold baggage will be screened.

(xii) Baggage (except the handheld purse or pouch by any passenger) of arriving passengers, crew in respect of General Aviation/Chartered/Private aircrafts and aircraft owned or hired by state governments shall be screened/physically checked randomly by CISF/ASG or State Police, where deployed. The X-BIS may be provided at the arrival by the airport operator. CISF/ASG shall arrange to deploy additional manpower, if necessary for this duty.

(xiii) Airport operators manning the In-line Baggage Screening System (IBSS) and the aircraft operators engaged in screening of baggage through stand alone X-BIS, shall report the detection of any unauthorized arms to police and suspicious money/bullion to Income Tax Officer(s) posted at the airports in poll going states without any delay; and

(xiv) It will be the responsibility of District Magistrate/SP to prevent transport of unauthorized arms, contraband goods and suspicious money/bullion in General Aviation/Chartered/ Private aircrafts and aircraft owned or hired by state governments operating to/from remote/ uncontrolled airports/helipads to poll going states during election process.

**D.** The Non-Scheduled Operator's Permit holders (NSOP) are free to fix the hiring charges and such charges are not being regulated by the office of DGCA (NSOP) (**Annexure-G8**), list of NSOPs is available in the DGCA's website [www.dgca.nic.in](http://www.dgca.nic.in) at link Operators-Non-scheduled.

**E.** Central Board of Indirect Taxes & Customs (CBIC) has prescribed a Standard Operating Procedure for stepping up of Preventive Vigilance Mechanism by the jurisdictional CBIC field formations and to prevent flow of suspicious cash, illicit liquor, drugs/narcotics, freebies and smuggled goods during elections. (**Annexure G10**)

## **ELECTION COMMISSION OF INDIA**

**Nirvachan Sadan, Ashoka Road, New Delhi-100001**

No.76/Instructions/EEPS/2013/Vol. II

Dated: 16<sup>th</sup> January, 2013

To

The Chairman,  
Central Board of Direct Taxes,  
Ministry of Finance, North Block,  
New Delhi

Subject: General Elections to the Legislative Assemblies of Nagaland, Tripura and Meghalaya 2013-Modifications in the Commission's instructions on Election Expenditure Monitoring- Reg.

Sir,

I am directed to state that the Commission has announced the schedule of the General elections to the Legislative Assemblies of Nagaland, Tripura and Meghalaya vide its Press Note, dated 11-01-2013 and to invite your kind attention to the Commission's letter No. 76/Instructions/2012/EEPS, dated 27<sup>th</sup> July,2012 and subsequently modified letters dated 17-12-2012 and 15.01.2013 (copies enclosed) issued to the Chief Electoral Officers of the above mentioned states on close surveillance over election expenditure during the election period

2. Since black money vitiates the purity of election process, you are requested to make necessary arrangements to curb the use of black money during the elections, as mentioned below:-

**a. Monitoring by the Income Tax Department:**

All Airports in the state, major Railway Stations, Hotels, Farm Houses, Hawala Agents, Financial Brokers, Cash Couriers, pawn brokers and other suspicious Agencies/ persons likely to be used for movement of undisclosed cash during election process shall be kept under close surveillance by the Income Tax Dept.. For this purpose, the services of the officers and officials under the supervision of Director General of Income Tax (Inv.) in charge of the state are requisitioned by the Commission. The placement of officers of Investigation Directorate is to be done immediately after the notification of elections in a state, in the state capital or in such sensitive places, as decided by the Income Tax Deptt.



**b.** For this purpose, the Director General of Income Tax (Inv) shall take steps to open a 24X7 Control Room, and complaint monitoring cell preferably in the State capital having a toll free number for receiving complaints or information regarding movement of large sums of cash or other items suspected to be used for bribing of electors. The Income Tax Investigation Directorate, on the basis of information or complaint, shall conduct independent enquiry against any person and the DEO shall take steps to provide security personnel enabling them to take necessary action. The outcome of the enquiry by the Income Tax Investigation Directorate shall be reported to the Commission with copy to the CEO of the respective State.

**c.** Besides the above, the Investigation Directorate and Financial Intelligence Unit (FIU), Govt. of India shall download from ECI website the copies of affidavits declaring assets and liabilities by the candidates. The FIU shall also verify the information available with them pertaining to the candidates and send the report to the DGIT (Inv) of the State through CBDT. The Investigation Directorate shall also verify the information available with the Income Tax Department and the report shall be sent to the Commission where any suppression of information about assets or liability or pending dues is noticed. In any case, the investigation report regarding the assets should be sent not later than 6 months from the date of poll.

**d.** If any information pertaining to election expenses by any candidate or political party is gathered by the Investigation Directorate either during the election campaign or in course of their independent investigation of any person including the case of the candidates, either before or after the election, it should be reported to the Commission.

**e.** Besides the above, the Investigation Directorate of Income Tax Department shall report to the Commission about the political parties which are taking donations and enjoying tax exemptions in the poll bound states without filing the statutory returns and action taken by the Dept. within 2 weeks of announcement of election.

**f. Deployment of Income Tax officials:**

**i.** The team of Income tax officials besides gathering intelligence on their own in the state shall station themselves at such sensitive places, where movement of large sums of undisclosed cash etc. is suspected and take action as per the Income Tax laws.

**ii.** Besides, the Income Tax Department shall open Air Intelligence Unit in all airports of the poll bound States and airports having commercial flights to poll bound States and keep

strict vigil over the movement of cash through the aircrafts (including private aircrafts) leading to or taking off the poll bound states. If any cash exceeding Rs. 10 lakh is found in the airport, the Income Tax Department shall take steps to take necessary action under the Income Tax laws. If it is not possible to seize the same under Income Tax laws, then Income Tax Department shall pass on information to the CEO of the state instantly who shall take steps under IPC, if the cash is suspected to be used for bribing of electors. The CISF authorities will extend necessary information and cooperation in this regard.

**iii.** If information of cash withdrawal in excess of Rs. 10 Lakh from the bank account by any person is reported by the Bank to the DEO, the same shall be passed on by the DEO to the Nodal Officer of Income Tax Investigation Directorate / Assistant Director of Income Tax(Inv.) in charge of the district, who shall take immediate action under the Income Tax laws.

3. The Activity Report shall be forwarded by the Asst./ Dy. Director of Income Tax (Inv.) as per the revised format (**Annexure-24\***), to the Nodal Officer at the O/o DGIT (Inv.)/DIT(Inv.) concerned who will in turn compile the reports and send it to Election Commission every alternate day, with copy to CEO. The format in Annexure 24, as revised is also enclosed herewith.

Yours faithfully,  
Sd/-

(S. K. RUDOLA)  
SECRETARY

*\*Please refer Annexure-B11 for Annexure-24 as the Compendium has been revised.*

F.No.60 (2)/2008-BO.II  
Government of India  
Ministry of Finance  
Department of Financial Services  
3<sup>rd</sup> Floor, Jeevan Deep Building,  
Parliament Street, New Delhi

Dated the 20<sup>th</sup> February, 2013

To

The Election Commission  
of India Nirvachan Sadan,  
Ashoka Road New Delhi

**(Kind Attention: Shri S. K. Rudola, Secretary)**

**Subject:- Transport of Clean and genuine cash by banks during elections-Reg.**

Sir,

1. Kindly refer to the Election Commission of India's letter No. 75/EI. Ex/ITD/2012/EEPS/605 dated 29<sup>th</sup> May, 2012 on the above subject and reply of this Department vide letter of even number dated 06.11.2012, inter-alia, indicating that a Standard Operating Procedure will be evolved by the Indian Banks' Association and this Department will share the SOP with Election Commission so that the same become a part of the checking procedure of the election machinery thereby ensuring smooth transport of clean and genuine cash by banks during elections.

2. Indian Banks Association gathered the views/comments of select group of banks and based on the feedback received from banks and after deliberations, the Managing Committee of the IBA has finalized and circulated following guidelines for transportation of cash to all member banks for implementation.

**- The bank shall ensure that the cash vans of outsourced agencies/companies carrying that bank's cash shall not, under any circumstances, carry cash of any third party agencies/individuals except the banks. Towards this, the outsourced agencies/companies shall carry letters/documents etc. issued by the banks giving details of the cash released by the banks to them and carried by them for filing the ATMs and delivering cash at other branches, banks or currency chests.**

**- The personnel of the outsourced agencies/companies accompanying cash van shall carry identity card issued by the respective agencies.**

**- The aforesaid procedure has been stipulated for the reason that during the period of election if the authorised officials of the Election Commission (District Election Officer or any other authorised official) intercepts the outsourced agency/company's cash van for inspection, the agency/company should be in a position to clearly show to the Election Commission through document and also physical inspection of the currency that they have collected the cash from the banks for the purpose of replenishing the bank's ATMs with cash or delivery of the cash to some other branches of the banks or currency chest on the instructions of the bank.**

**- The aforesaid procedure shall be part of the standard operating rules and procedure of banks for transport of cash.**

3. Kindly find enclosed a copy of Circular dated 04.02.2013 issued by IBA to the member banks. We request you to kindly consider making these guidelines to become part of the checking procedure of the election machinery thereby ensuring smooth transport of clean and genuine cash by banks during elections.

Yours faithfully,

Sd/-  
(D.D. Maheshwari)  
Under Secretary to the Government of India  
Tel. No.011-23748750  
E-mail:[usbo2-dfs@nic.in](mailto:usbo2-dfs@nic.in), [bo2@nic.in](mailto:bo2@nic.in)

Encls: As Above

**ELECTION COMMISSION OF INDIA**

NIRVACHAN SADAN ASHOKA ROAD NEW DELHI-110001

No. 76/Instructions/2013/EEPS/Vol V

Dated: 18<sup>th</sup> April, 2013

To

The Chief Electoral Officer  
Karnataka  
Bangalore

Subject: - Clarifications on Election Expenditure towards serving food, mass marriages, seized cash and other issues-Regarding

Sir,

I am directed to refer to your letter no. nil dated 13.04.2013 received through e-mail and to clarify as under:-

**1. Serving food, cold drinks, butter milk to the people who have come for rally organised by the political party or candidate –**

(a) Under section 77 of the Representation of the People Act, 1951 the candidate is required to keep a separate and correct account of all expenditure in connection with the election, incurred or authorised by him or his election agent between the date of nomination and the date of declaration of result. The amount incurred on such items shall be booked in the election expenditure of the candidate(s), who has/have organised such rally/meeting. If the rally/meeting is organised by the political party then expenditure on such items shall be regulated in terms of Hon`ble SCI Judgement in Kanwar Lal Gupta Vs Amar Nath Chawla (AIR 1975 SC 308, dated 10-04-1974) incorporated in para 10.2 of the Instructions on Election Expenditure Monitoring- March 2013.

(b) However, serving only portable drinking water or butter milk among the people, who attended the rally, may **not** constitute bribery under section 171 B of IPC.

**2. Mass Marriage:-**

There is no restriction by the Commission on such function. If there is any suspicion that such function is being used for election campaign, then the same should be monitored. However, candidate's expenditure shall be regulated in terms of instruction given in paras 5.10.2 and 5.10.3 of the Instructions on Election Expenditure Monitoring –March, 2013. 5.10.2 and 5.10.3 of the Instructions on Election Expenditure Monitoring – March, 2013.

**3. Convoy/Bike Rallies:-**The Commission, vide its letter no. 437/6/INST/2010-CC & BE, dated 5<sup>th</sup> October, 2010 had decided that during the Model Code period, the vehicles of political parties and candidates moving in a convoy shall not have more than ten vehicles

excluding the security vehicles, if any, provided to the candidates, leaders of political parties etc., in that convoy.

**4. Seized cash or other items to be recorded in the Shadow Observation Register:**

As per the existing instruction, if the seized cash or other items are found to be linked with a candidate, then after filing complaints/FIR by the R.O or any other officer authorized by him shall send the copy of complaints/FIR to the Expenditure Observer/Assistant Expenditure Observer who shall mention it in Shadow Observation Register. In partial modification of para 6 of the Commission's order no. 76/Instructions/2013/EEPS/Vol. I, dated 21 March, 2013. (Annexure -73 of Instructions on Election Expenditure Monitoring, March 2013), it is hereby clarified that the seized amount will not be treated as election expenditure of the candidate till the case filed in the court is decided finally and till such time it shall not be entered in Shadow Observation Register. The Complaint/FIR copy shall be kept in the folder of evidence.

Yours faithfully,

Sd/-

(S.K.RUDOLA)  
SECRETARY

**CAS-7 (15)/2012/Div-I (Election)**  
**GOVERNMENT OF INDIA**  
**BUREAU OF CIVIL AVIATION SECURITY**  
**(MINISTRY OF CIVIL AVIATION) A' WING, JANPATH BHAWAN JANPATH,**  
**NEW DELHI -110001 Dated: 03/07/2013**  
**OFFICE MEMORANDUM**

**Subject:** Modified Standard Operating Procedure to prevent transport of unauthorized arms, contraband goods and suspicious money/bullion through airports during election process-matter reg.

Ref. OMs of even no. dated 08.04.2011 and dated 14.02.2012

Reports are received that during the process of elections, unauthorized arms, contraband goods or large sum of cash/bullion are often transported through chartered aircraft/helicopters/passengers of commercial airlines to the poll bound States. The Election Commission of India is concerned about such incidents, which may disturb the level playing field during the election process.

2. Therefore, as per request of the Election Commission of India, it is hereby directed that the following measures shall be taken, while keeping vigil over the baggage/passengers at commercial airports and in non-commercial airstrips/helicopters of the States, going for poll of those boarding such aircrafts to the poll bounds States:

**Pre-embarkation checks at Commercial Airports:**

(i) During election process, all rules and procedures with regard to frisking and checking of persons and baggage should be strictly enforced without any exception. All passengers (excepting those who are exempted under the Rules) and all the baggage (excepting that which is exempted under the Rules), boarding any aircraft/helicopters including commercial/chartered flights will pass through the pre-embarkation security checks area of operational airports of the State going of Polls.

(ii) No prior permission for landing or take off of chartered aircrafts (including fixed wing aircrafts) and helicopters at commercial airports shall be required from District Election Officer (DEO) or Returning Officer (RO). The Air Traffic Control (ATC) in commercial airports shall inform the Chief Electoral Officer (CEO) of the State and the DEO of the district, in which the airport is located, about the travel plan of chartered aircrafts or helicopters as early as possible, preferably half an hour in advance.

(iii) However, during election process, the ATC shall keep record of all such chartered aircrafts or helicopters, landing and taking off from commercial airports, time of landing, time of take off and passenger manifest, route plan etc. The ATC shall make a copy of this information available to the CEO of the State concerned and to DEO of the district, in which airport is located, within 3 days, after the date of landing/take off and the CEO/DEO shall make such information available to the Expenditure Observer for making necessary verification during inspection. The ATC shall also make the record available for inspection by Expenditure Observer whenever required.

(iv) All baggage, including hand baggage, of persons/passengers (not exempted under the Rules) but permitted to avail the facility of vehicle for going up to aircraft shall also be screened by CISF/State/UT police without any relaxation.

(v) The CISF or police authorities of the State or Union Territory on detection of cash, exceeding Rs.10 lakhs or bullion, weighing 1 kg or more in the baggage of aircrafts, flying to or from the Poll bound State, shall instantaneously report to the Income Tax Department.

(vi) The Income Tax Department, on receipt of information shall make necessary verification as per the Income Tax Laws and take necessary measures if no satisfactory explanation is given. They shall also inform the Election Commission / Chief Electoral Officer / District Election Officer concerned, before release of any such cash or bullion.

(vii) The law enforcement agencies, like CISF, State Police and Income Tax Department shall develop their internal Standard Operating Procedure (SOP) in such a way that the entire event right from detection till seizure or release at the airport is captured by close circuit TVs/ Video Camera. For this purpose the CCTVs shall be installed in all commercial airports in places where the cash/ bullion is detected counted/ seized and also in the interrogation chambers of the law enforcement agencies including Income Tax Department Such recording of CCTVs / Video Camera shall be preserved with the Airport Operator/ Authority for a period of 3 months and when required, be made available to the Election Commission/CEO.

**Checks at Non-commercial Airports/helipads :**

(viii) At remote/uncontrolled airports/helipads, the flying squad or police authorities of the State/UT in coordination with pilot of the aircraft shall carry out the screening/physical checking of all baggage coming out of the craft (excepting the handheld purse by the ladies). Any unauthorized arms, contraband goods, cash exceeding Rs.50,000/- belonging to any candidate or agent or party functionary shall be investigated and considered for seizure as per



order of Hon'ble Supreme Court in Election Commissioner vs Bhagyoday Janparishad & Ors. WP No. 231/2012, dated 09.11.2012. However, it is clarified that frisking of body of any passenger shall not be done at the time of disembarkation at such remote uncontrolled airports/helipads, unless there is specific information about unauthorized arms or contraband goods, etc., being carried by the person.

(ix) At remote/uncontrolled airports and helipads, application will have to be made either by the candidate or by the political party to the DEO concerned, at least 24 hours before landing, mentioning the details of travel plan, place of landing in the district and names of passengers in the aircrafts/helicopters so that DEO can make adequate arrangements for security, law and order issues and also to make available the coordinates of the helipad. On receipt of such application, DEO shall issue permission on the same day on priority basis.

(x) Every candidate shall also inform the Returning Officer concerned in writing within five days after the landing of aircraft/helicopter, in his constituency about the hiring charges paid/payable to the company owning/leasing the aircraft/helicopter, the names of passengers and name of the political party. (if the party has borne the expense for the hiring)

3. All concerned are requested to ensure that the above directions are strictly complied with under intimation to this office.

Sd/-

(R N Dhoke, IPS)  
Addl. Commissioner of Security ( CA)

**Distribution:**

1. All Chief Secretaries of States/UTs
2. The DG, CISF, 13 CGO's Complex, Lodhi Road, New Delhi.
3. All DGP/IGP of States.UTS
4. DGCA, Oppo. Safdarjung Airport, New Delhi.
5. Chairman, AAI, Safdarjung Airport, New Delhi.
6. The RDCOS(CA), BCAS, Delhi, Amritsar, Mumbai, Ahmedabad, Chennai, Hyderabad, Kolkata & Guwahati: *for strict compliance.*
7. The MD, DIAL, New Udan Bhawan, Opp.Terminal-3, IGI Airport, New Delhi-37.
8. The MD, MIAL, CSI Airport, 1<sup>st</sup> Floor, Terminal IB, Santacruz (E), Mumbai-400009.
9. The MD, CIAL, Cochin International Airport Ltd., Cochin Airport, Cochin.
10. The MD, HIAL, Hyderabad International Airport Limited, Shamshabad- 500409, Ranga Reddy Distt., A.P.
11. The MD, BIAL, Bangalore International Airport Ltd., Administration Block, Bengaluru International Airport Devanahalli, Bangalore-560300.
12. The MD, MIHAN India Private Ltd. Dr. Babasaheb Ambedkar International Airport, Nagpur.

**Copy to:-**

1. Election Commission of India (Shri Anuj Jaipurian Secretary) Nirvachan Ashoka Road, New Delhi.: *w.r.t. letter No.76/Instructions/2013/EEPS/Vol.I dated 27<sup>th</sup> June , 2013*
2. The Secretary to the Govt. of India, Ministry of Civil Aviation, Rajiv Gandhi Bhavan, Safdarjung Airport, New Delhi
3. The Chairman, CBDT, North Block, New Delhi
4. The Joint Director, IB, 35 SP Marg, New Delhi

**Internal:**

1. PPS to Jt. COSCA
2. Shri R.N. Dhoke, Addl.COS(CA), Nodal Officer, Tel No. 011-23311467 Mob no. +919013626505, Tel. No. (011)23311467, Mob.No. +919013626505
3. Shri M. T. Baig., Asstt. Commissioner of Security (CA), Alternate Nodal Officer Tel. No.(011) 23731721
4. All Officers in BCAS HQrs

**Sd/-**  
**(R. N. Dhoke, IPS)**  
Addl. Commissioner of Security

NO. CAS-7(15)/2012/DIV-I(Election)  
Government of India  
Ministry of Civil Aviation Bureau of Civil Aviation Security  
'A' Wing –I, II, III, Janpath Bhawan, Janpath  
New Delhi-110001  
11/10/2013

**ADDENDUM TO OFFICE MEMORANDUM DATED 04/10/2013**

Subject: General Elections to the Legislative Assemblies of NCT of Delhi, Chhattisgarh, Rajasthan, Madhya Pradesh and Mizoram-2013- reg.

Reference is invited to this office O.M. of even number dated 04/10/2013 regarding implementation of Modified SOP to prevent transport of unauthorized arms, contraband goods and suspicious money/bullion through airport located during current election process in the poll going states. The following instructions are to be followed additionally:-

(i) Passengers, crew and baggage to be transported in General Aviation/Chartered/Private aircrafts and aircrafts owned or hired by state governments shall be emplaned through the normal pre-embarkation security check procedure as is applicable to scheduled flights. Similarly normal disembarkation channel shall be followed and exit of such passengers and baggage shall not be allowed through any other gate of the airport. Movement of exempted category passengers is to be coordinated in advance for smooth passage but their hold baggage will be screened.

(ii) Baggage (except the handheld purse or pouch by any passenger) of arriving passengers, crew in respect of General Aviation/Chartered/Private aircrafts and aircraft owned or hired by state governments shall be screened/physically checked randomly by CISF/ASG or State Police where deployed. The X-BIS may be provided on arrival by the airport operator CISF/ASG shall arrange to deploy additional manpower, If necessary for this duty:

(iii) Airport operators manning the In-line Baggage Screening System (IBSS) and the aircraft operators engaged in screening of baggage through stand alone X-BIS shall report the detection of an unauthorized arms to police and suspicious money/bullion to Income Tax Officer(s) posted at the airports in poll going states without any delay; and

(iv) It will be the responsibility of District Magistrate/SP to prevent transport of unauthorized arms, contraband goods and suspicious money/bullion in General Aviation/Chartered/ Private aircrafts and aircraft owned or hired by state governments operating to/from remote/ uncontrolled airports/helipads to poll going states during election process. The guidelines are to be strictly adhered to and the above instructions will remain in force till end of the poll process in the states.

Sd/-  
(R. N. Dhoke, IPS)  
Addl. Commissioner of Security (CA)

Distribution: -

1. All Chief Secretaries of States/Uts.
2. The DG. CISF, 13 CGO Complex, Lodhi Road, New Delhi.
3. All DGP/IGP of States/Uts
4. DGCA, Opposite Safdarjung Airport, New Delhi
5. Chairman, AAI Safdarjung Airport, New Delhi
6. The RDCOS(CA), BCAS, Delhi, Mumbai, Chennai, Kolkata, Amritsar, Ahmedabad, Hyderabad and Guwahati- For Strict Compliance.
7. The MD, DIAL, New Udan Bhawan Opp Terminal-3, IGI Airport, New Delhi- 37.
8. The MD, MIAL, CSI Airport, 1<sup>st</sup> Floor. Terminal 1B, Santacruz (E), Mumbai- 400009.
9. The MD, CIAL Cochin Int, Airport Ltd, Cochin Airport, Cochin.
10. The MD, HIAL, Hyderabad International Airport Ltd, Shamshabad-500408.
11. The MD, BIAL, Bangalore International Airport Ltd, Administration Block, Bengaluru International Airport Devanshaill, Bangalore- 560300
12. The MD, MIHAN India Private Ltd. Dr. Babasaheb Ambedkar International Airport Nagpur.

Copy to:

1. Election Commission of India (Kind attention: Shri S.K. Rudola, Secretary), Nirvachan Sadan, Ashoka Road, New Delhi-w.r.t. letter No.76/Instructions/2013/EEPS/Vol.VI/330 dated 30.09.2013.
2. The Secretary to the Govt. of India Ministry of Civil Aviation, Rajiv Gandhi Bhawan, New Delhi.
3. The Chairman, CBDT, North Block, New Delhi.
4. The Joint Director, IB, 35 SP Marg, New Delhi.

Internal:

1. PS to Jt. COSCA.
2. Shri R. N. Dhoke, Addl COS (CA), Nodal Officer, Tel No. 011-23311467, Mob No. +919013626605.
3. Shri M T Baig, ACS (CA), Alternate Nodal Officer, Tel No. 011-23731721.
4. All Officers in BCAS Hqrs.

F.No.CAS-7(15) 2012/Div.(Election)  
Government of India Ministry of Civil Aviation  
Bureau of Civil Aviation Security  
A' Wing, I-III floor, Janpath Bhavan,  
Janpath, New Delhi-110001  
Date: 12/11/2013

To

The Inspector General,  
CISF (Airport Sector),  
13, CGO Complex,  
New Delhi

Sub: Election to the Legislative Assemblies of NCT of Delhi, Chhattisgarh,  
Rajasthan, Madhya Pradesh and Mizoram-Reg.

Sir,

Reference is invited to CISF letter no. 10679 dated 9/11/2013 on the subject sited  
above response to Election Commission of India letter no. 739 dated 01/11/2013.

2. In this connection, BCAS letter of even number dated 11/10/2013 (copy enclosed)  
inter alia reads that passengers, crew and baggage to be transported in general  
aviation/chartered/private aircrafts and aircrafts owned or hired by State governments shall be  
emplaned through the normal pre-embarkation security check procedure as is applicable to  
scheduled flights. Similarly, normal disembarkation channels shall be followed and exit of  
such passenger and baggage shall not be allowed through any other gate of the airport.  
Further, AAI has instructed to airports vide their letter no. 1583 dated 8/11/2013 (copy  
enclosed) reiterating the above instructions in response to this office letter of even number  
dated 01/11/2013. The above duties can be achieved by redeployment of existing manpower.

3. In view of the above, you are requested to enforce the above said procedures under  
intimation of this office.

Encl: As above

Yours Faithfully,

Sd/-

(R.N. Dhoke)  
Addl. Commissioner of Security (CA)

**Copy to:**

1. Chief Secretary, Madhya Pradesh
2. DGP, Madhya Pradesh Police
3. Chairman, AAI, R.G. Bhavan, New Delhi

**Copy for information to:**

1. Election Commissioner of India (Shri B. B. Garg, Jt. Director), Nirvachan Sadan,  
Ashoka Road, New Delhi-01

**Internal:** PS to Jt. COSCA, PS to ACOS (S), ALL RDCOS, BC

**ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

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

Dated: 29<sup>th</sup> May, 2015

To

The Chief Electoral Officers of  
All States and UTs

Subject: Standard Operating Procedure for seizure and release of cash and other items -  
regarding

Madam/Sir,

In supersession of Commission's Order No. 76/Instructions/2014/EEPS/Vol. XIX, dated 30<sup>th</sup> December 2014, I am directed to forward herewith the revised Standard Operating Procedure (SOP) for deployment of the Flying Squads, Static Surveillance Teams etc. and for seizure and release of cash and other items during election process, for necessary action and compliance.(Changes in italics).

2. You are requested to kindly bring it to the notice of all election officials, the Income Tax Department, Police Department and Excise Department for compliance.

3. Kindly acknowledge the receipt of this letter.

Yours faithfully,

Sd/-

(S. K. Rudola)  
SECRETARY

# ELECTION COMMISSION OF INDIA

NIRVACHAN SADAN ASHOKA ROAD NEW DELHI-110001

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

Dated: 29<sup>th</sup> May, 2015

## Order

Whereas, the Superintendence, direction and control of all elections to Parliament and the Legislature of every State is vested in the Election Commission under Article 324 of the Constitution; and

Whereas, all forms of intimidation, threat, influence and bribing of electors must be prevented in the interest of free and fair election and; reports are received that money power and muscle power are being used during election process for inducement of electors by way of distribution of cash, gift items, liquor or free food; or for intimidation of electors by threat or intimidation; and

Whereas, distribution of cash or any item of bribe or use of muscle power for influencing electors are crime under sections *171 B and 171 C* of IPC and also are Corrupt Practices under Section 123 of R.P. Act, 1951;

Now, therefore, for the purpose of maintaining purity of elections, the Election Commission of India hereby issues the following Standard Operating Procedure for Flying Squads, constituted for keeping vigil over excessive campaign expenses, distribution of items of bribe in cash or in kind, movement of illegal arms, ammunition, liquor, or antisocial elements etc. in the constituency during election process:

### Flying Squad (FS)

1. There shall be three or more Flying Squads (FS) in each Assembly Constituency/Segment. The FS shall start functioning from the date of announcement of election and shall continue till completion of poll.
2. The Flying Squad shall (a) attend to all model code of conduct violations and related complaints; (b) attend to all complaints of threat, intimidation, movement of antisocial elements, liquor, arms and ammunition and large sum of cash for the purpose of bribing of electors etc.; (c) attend to all complaints regarding election expenditure incurred or authorized by the candidates / political party; (d) videograph with the help of Video Surveillance Team (VST), all major rallies, public meetings or other major expenses made by political parties after the announcement of election by the Commission.
3. In Expenditure Sensitive Constituencies (ESC), there shall be more FSs, depending on the requirement. The FS shall not be given any other work during the period. The names and mobile numbers of the Magistrate as head of the FS and other officials in FS



*shall be* provided to the Complaint Monitoring Control Room and Call Centre, RO, DEO, General Observer, Police Observer, Expenditure Observer and Assistant Expenditure Observer. In ESCs, CPF or State Armed Police may be mixed in the FS, depending on the situation and the DEO shall take necessary steps in this regard. The DEO shall constitute the FS with officers of proven integrity.

4. Whenever a complaint regarding distribution of cash or liquor or any other item of bribe or regarding movement of antisocial elements or arms and ammunition, is received, the FS shall reach the spot immediately. In case of suspicion of commission of any crime, the incharge Police Officer of FS shall seize cash or items of bribe or other such items, and gather evidence and record statement of the witnesses and the persons from whom the items are seized and issue proper Panchnama for seizure as per the provisions of CrPC to the person from whom such items are seized. He shall ensure that case is submitted in the Court of *competent* jurisdiction within 24 hrs. The Magistrate of the FS will ensure that proper procedure is followed and there is no law and order problem.

5. The Magistrate of the FS shall send a Daily Activity report in respect of items of seizure of bribe or cash to the D.E.O. in a format as per Annexure - A, with a copy to R.O., S.P. and the Expenditure Observers, and shall *also* send Daily Activity report in respect of model code of conduct violations to RO, DEO, S.P. and General Observer in the format as given in Annexure-B. The S. P. shall send daily activity report to Nodal Officer of Police Headquarter, who shall compile all such reports from the district and send a consolidated report in the same format ( i.e.,: Annexure – A & B) on the next day by fax/ e-mail to the Commission with a copy to the CEO of the state.

6. The entire proceeding shall be video recorded. The Incharge Officer of FS shall also file complaints/F.I.R. immediately against (i) the persons, receiving and giving bribe; and (ii) any other person from whom contraband items are seized, or (iii) any other antisocial elements found engaged in illegal activity. The copy of the complaint/FIR shall be displayed on the notice board of the R.O. for public information and be sent to the DEO, General Observer, Expenditure Observer and Police Observer. The Expenditure Observer shall mention it in the Shadow Observation Register, if it has links with any candidate's election expenditure.

7. In case, a complaint is received about distribution of cash, gift items, liquor or free food; or about threat/ intimidation of electors; or of movement of arms/ammunitions/ antisocial elements and it is not possible for the FS to reach the spot immediately, then the information shall be passed on to the Static Surveillance Team, nearest to the spot or to the police station of that area, who shall rush a team to the spot for taking necessary action on the complaint. All seizures made by the police authorities either on receipt of complaints

forwarded by FS or received independently shall also be reported to the FS which shall incorporate such seizure reports in its Daily Activity Reports in relevant rows/columns and this is done to avoid duplication of reports of seizure.

8. Each FS shall announce through a Public address system, fitted onto its vehicle, the following in local language in the area under its jurisdiction: “As per section 171 B of Indian Penal Code, any person giving or accepting any gratification in cash or kind during election process, with a view to inducing the person to exercise his electoral right is punishable with imprisonment up to one year or with fine or with both. Further, as per section 171 C of Indian Penal Code, any person who threatens any candidate or elector, or any other person, with injury of any kind, is punishable with imprisonment up to one year or with fine or both. Flying Squads have been formed to register cases against both the giver and the taker of bribe and for taking action against those who are engaged in threat and intimidation of electors. All the Citizens are hereby requested to refrain from taking any bribe and in case, anybody offers any bribe or is having knowledge about the bribe or cases of threat/intimidation of electors, then he should inform on the toll free number....., of the 24x7 Complaint Monitoring Cell of the district, set up for receiving the complaints”.

9. *As per Commission’s instruction No. 23/1/2015-ERS, dated 21-02-2015, Booth Level Awareness Groups (BAGs) formed for purification and authentication of electoral rolls of the booth will also be associated in collecting the evidences of malpractices taking place in their area either by mobile software developed by the Commission or otherwise. Whenever the BAG provides any information, the Flying Squad should reach the spot within shortest possible time and take necessary action and gather corroborative evidences.*

10. The DEO shall *publish* pamphlets quoting the above in English or Hindi or local language and distribute through the flying squad in prominent places. Press release should also be *issued* by the DEO on the election expenditure monitoring measures.

11. After the announcement of elections, DEO shall make an appeal as mentioned in para 8 above in print and electronic media for the benefit of general public about the monitoring mechanism, which is being put in place during election process.

12. *All the vehicles used by the Flying Squads shall be fitted with the CCTV cameras/webcams or shall have video cameras (keeping in view the availability and economic viability) for recording the interception made by the Flying Squads*

### **Static Surveillance Team (SST)**

1. There shall be three or more Static Surveillance Teams in each Assembly Constituency/Segment with one executive magistrate and three or four police personnel in

each team who shall be manning the check post. Depending on the sensitivity of the area, the CPF members will be mixed in the SSTs.

2. This team shall put check posts at Expenditure Sensitive pockets/hamlets, and shall keep watch on movement of illicit liquor, items of bribe, or large amount of cash, arms and ammunition and also movement of antisocial elements in their area. The entire process of checking shall be *captured in video or CCTV*.

3. The Magistrate of the SST shall send Daily Activity report to the D.E.O. with copy to R.O., S.P. and Expenditure Observer, General Observer, and Police observer in a format as per Annexure –C, on the same day. The S.P. shall send daily activity update to Nodal Officer of Police Headquarter, who shall compile all such reports from the district and send a consolidated report in the same format ( i.e., Annexure – C) on the next day by fax/ e-mail to the Commission with a copy to the CEO of the state.

4. The checking by the SSTs shall be done in the presence of an Executive Magistrate and shall be video-graphed. No such checking shall take place without the presence of Executive Magistrate. The video/CCTV record with an identification mark of date, place and team number shall be deposited with the R.O, on the next day who shall preserve the same for verification by the Commission at later point of time. It may also be widely advertised by the DEO that any member of the public can obtain a copy of the video/ CCTV record by depositing Rs. 300/-.

5. Whenever Check Posts are put at the borders of the district/State or at any other place by any agency, for any purpose, then the nearest SST shall be present there in such team, to avoid duplication of checking in the area and reporting of seizure of cash or items of bribe has to be done by the SST.

6. Checking by SST on the major roads or arterial roads shall commence from the date of notification of election. The SSTs shall be controlled by the DEO and S.P. in consultation with General Observer and Expenditure Observers and the mechanism shall be strengthened in last 72 Hrs. before the poll, particularly in vulnerable areas or in Expenditure sensitive pockets *and during such period, the SST shall not be dismantled under any circumstances.*

7. During checking, if any cash exceeding Rs. 50,000/- is found in a vehicle carrying a candidate, his agent, or party worker or carrying posters or election materials or any drugs, liquor, arms or gift items which are valued at more than Rs. 10,000/-, likely to be used for inducement of electors or any other illicit articles are found in a vehicle, shall be subject to seizure. The whole event of checking and seizure is to be *captured in a video/CCTV*, which will *be submitted* to the Returning Officer, *everyday*.

8. If any star campaigner is carrying cash up to Rs. 1 Lakh, exclusively for his/her personal use, or any party functionary is carrying cash with certificate from the treasurer of the party mentioning the amount and its end use, then the authorities in SST shall retain a copy of the certificate and will not seize the cash. If cash of more than 10 lakh is found in a vehicle and there is no suspicion of commission of any crime or linkage to any candidate or agent or party functionary, then the SST *shall not seize the cash, and* pass on the information to the Income-Tax authority, for necessary action under Income - Tax Laws.

9. During checking, if there is any suspicion of commission of crime, the seizure of cash or any item shall be done by the incharge Police Officer of the SST as per provision of CrPC in presence of the Executive Magistrate. The Police Officer in charge of SST shall file complaint/FIR in the Court, having jurisdiction, within 24 hours.

10. FS and SST shall be polite, decent and courteous, while checking the baggage or vehicle. The purse held by the ladies shall not be checked, unless there is a lady officer. The FS shall also supervise the functioning and proper conduct of SSTs during checking in their areas.

11. Advance training of FSs and SSTs should be done as per direction of the Commission. The DEO and the SP of the district shall ensure that the teams are constituted and properly trained. The Nodal Officer at the Police Headquarters shall ensure that proper training and sensitisation of the police force in this regard is done.

12. In case of any grievance about the conduct of the FS or SST, the Authority, whom the person can appeal for redressal of grievance *on misconduct or harassment* shall be the Dy. DEO of the district (in charge of the Expenditure Monitoring Cell).

13. After seizure, the seized amount shall be deposited in such manner as directed by the Court and a copy of seizure of cash, in excess of Rs. 10 lacs shall be forwarded to the Income Tax authority, engaged for the purpose. The DEO shall issue necessary instructions to the treasury units to receive the seized cash beyond office hours and on holidays also, in case it is required.

14. Wherever the FS or SST or police authorities receive information about any suspicious items in their area, including movement of huge amount of cash, they shall keep the respective Law enforcement agencies informed about such items.

15. *All the vehicles, used by SSTs and FSs may be fitted with GPRS enabled tracking unit so that timely action by the teams can be monitored.*

16. **Release of Cash**

(i) In order to avoid inconvenience to the public and genuine persons and also for redressal of their grievances, if any, a committee shall be formed comprising three officers of

the District, namely, (i) CEO, Zila Parishad/CDO/P.D,DRDA (ii) Nodal Officer of Expenditure Monitoring in the District Election Office (Convenor) and (iii) District Treasury Officer. The Committee shall suo-motu examine each case of seizure made by the Police or SST or FS and where the Committee finds that no FIR/Complaint has been filed against the seizure or where the seizure is not linked with any candidate or political party or any election campaign etc., as per Standard Operating Procedure, it shall take immediate step to order release of such cash etc. to such persons from whom the cash was seized after passing a speaking order to that effect. The Committee shall look into all cases and take decision on seizure.

(ii) The procedure of appeal against seizure should be mentioned in the seizure document and it should also be informed to such persons at the time of seizure of cash. The functioning of this committee should be given wide publicity, including telephone no. of the convenor of the Committee.

(iii) All the information pertaining to release of cash, shall be maintained by the Nodal Officer expenditure monitoring in a register, serially date wise with the details regarding amount of Cash intercepted/seized and date of release to the person(s) concerned.

(iv) If the release of cash is more than Rs. 10 (Ten) Lac, the nodal officer of Income Tax shall be kept informed before the release is effected.

(v) All cases of seizure of cash etc., effected by FS, SST or Police authorities shall immediately be brought to the notice of the Committee formed in the District and the Committee shall take action as per para (i) mentioned above. In no case, the matter relating to seized cash/ seized valuables shall be kept pending in malkhana or treasury for more than 7(Seven) days after the date of poll, unless any FIR/Complaint is filed. It shall be the responsibility of the Returning Officer to bring all such cases before the appellate committee and to release the cash/valuables as per order of the appellate committee.

17. It is further informed that the EEMS software for Daily Activity Report, available in the Commission's website may be used for sending the report to the Commission.

By order,

Sd/-

(S. K. Rudola)  
Secretary

**Note: Please refer Annexure-B8, B9 & B10 for Annexure- A, B & C.**

Format for Receipt to be given to persons from whom cash/article is seized

Book No.....

Receipt Number.....

Date .....

Name of the Executive Magistrate .....

(Heading the Flying Squad/ Static Surveillance Team)

1. Cash Amount seized Rs..... (in words.....)

/ Other articles seized.....

.....from

Shri.....

.....Address:.....

Mobile No. ....

at.....(name of place where seized) on

dated.....falling in the Assembly/Parliamentary Constituency

of.....

(Name of State/ UT) ..... District .....Police Station

.....as the entire cash/ other articles is suspected to be used as bribery of the electors.

Or

2. The cash Rs..... ( In words Rs

.....)/- (details of other articles) have been handed over

to Shri.....(name and designation of the Officer of Income Tax

Deptt.) taking necessary action under Income Tax Laws. (Strike out if not applicable)

**Appeal Procedure**

You may appeal to ..... (Name of ADM/SDM, heading the Expenditure Monitoring Cell) for redressal of grievance, within seven days or you may appeal to Joint Director of Income Tax (Inv.) for necessary relief if action relates to Income Tax deptt.

Signature with Stamp

(Name, Designation and address of Magistrate)

Date:

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

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

Dated: 20<sup>th</sup> January, 2016

To

The Chief Electoral Officers of  
All the States and UTs

**Subject: List of Non-Scheduled Operator's Permit holders (NSOP)- Regarding.**

Sir/Madam,

Kindly find enclosed a copy of letter no. AV.14015/Gen./2008-AT-I, dated 05.01.2016 received from the Director General of Civil Aviation, New Delhi forwarding therewith list of service providers for Non-Scheduled Operators Permit Holders. The office of DGCA has informed that the NSOP holders (Service Providers) are free to fix the hiring charges and such charges are not being regulated by the office of DGCA.

I am directed to request you to kindly bring it to the notice of all the District Election Officers and other election authorities impressing that whenever necessary, the information regarding hiring charges of helicopters/aircrafts etc. may be obtained by them directly from the Non-Scheduled Operators Permit Holders.

Yours faithfully,

Sd/-

(AVINASH KUMAR)  
SECRETARY

Enc. As above (33 pages)

Copy to **Shri Ved Prakash, Director of Operations (Air Transport), O/o the Director General of Civil Aviation, Technical Centre, Opp. Safdarjung Airport, New Delhi (By Special Messenger)**, with the request to facilitate the desired information and keep updating the list on the website of DGCA so that the election authorities are able to obtain latest information during election process.

Sd/-

(AVINASH KUMAR)  
SECRETARY

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/Instructions/EEPS/2016/Vol.II

Dated: 4<sup>th</sup> April, 2016

To

The Chief Electoral Officers of all States/UTs

Subject: Standard Operating Procedure for follow up action by the Flying Squads on receipt of complaints relating to storage of cash or other valuables etc. in any premise-Regarding.

Madam/Sir,

I am directed to refer to the Commission`s letter No.76/Instructions/2015/EEPS /Vol.II dated 29<sup>th</sup> May 2015 and to state that the instructions therein provide a comprehensive SOP in respect of deployment of Flying Squads, SSTs etc for seizure and release of cash and other items during election process.

The SOP covers instances of complaints relating to movement of large sum of cash etc. suspected to be for the purpose of bribing of voters etc. However, it is seen that there is lack of clarity in respect of the procedure to be followed by the complaint monitoring cells and Flying Squads in respect of complaints relating to storage of large amount of cash at any premise which is suspected to be for illegal use in connection with election. Accordingly, it is decided that the following procedure may be strictly followed by the complaint monitoring cell, DEMC or the Expenditure Observer on receipt of such complaints or information that large amounts of cash or other valuables are lying at any premise which may be used for bribing of voters.

1. On receipt of any such complaint, the complaint monitoring cell will immediately inform the Expenditure Observer regarding the same.
2. The Expenditure Observer or the Nodal Officer, DEMC will coordinate with the In-charge of the Income Tax Team. If required the Nodal Officer of Income Tax (Investigation) may also be informed for taking appropriate action.
3. A team of Flying Squad will be immediately rushed to the spot. The team will deploy persons at some distance yet within sight from the premises for continuous surveillance of the premise till the team from Income Tax Department arrives or it is conclusively inferred from discreet enquiry that the information is not genuine. If required, videography can also be made.



4. Neither the Expenditure Observer, nor any member of the Flying Squad will enter the premise before arrival of the Income Tax Team.
5. Any action with regard to search and seizure will be undertaken by the Income Tax Department as per procedure laid down under the Income Tax Act. However, the members of the Flying Squad team or the Expenditure Observer may enter the premise if their services are required by the Income Tax team, which would be strictly under the provisions of the Income Tax Act including authorisation etc.
6. The DEO/ SP are expected to provide necessary assistance in execution of the search by the Income Tax team.
7. The Flying Squad team (teams) should be present in the vicinity for interception and checking of persons entering or coming out of the premise during the period of the search. Cash or valuables etc found in such vehicles/ with such persons may be seized by the Flying Squad as per laid down procedure.
8. It is clarified that the Expenditure Observer or the Flying Squad will not carry out any search of the premises on their own.
9. The instruction contained in para 4.2.8 of the Compendium of Instructions must be strictly complied by the Expenditure Observer. He shall co-ordinate with the Enforcement agencies and shall ensure that there is free flow and exchange of information among all agencies. On receipt of information from any agency, action is to be taken promptly by the law enforcement agency concerned.

You are requested to kindly bring it to the notice of the Income Tax Department, Police Department and all the election authorities for compliance.

Kindly acknowledge the receipt of this letter.

Yours faithfully,

Sd.-  
(Satyendra Kumar Rudola)  
Principal Secretary

F. No. CBIC-21/125/2021-INV-CUSTOMS-CBEC

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect taxes & Customs (CBIC)  
Investigation- Customs

\*\*\*\*\*

10<sup>th</sup> Floor, Tower-2, Jeevan Bharti Building,  
Parliament Street, New Delhi-110001.  
Email: inv-customs@gov.in

Tel. 011-21400625

Date: 06.07.2023

To

All Pr. Chief Commissioners/ Chief Commissioners of Customs/Customs (Prev.)/  
Central GST,  
The Pr. Director General, Directorate General of GST Intelligence, New Delhi,  
The Pr. Director General, Directorate of Revenue Intelligence, New Delhi,  
The Director General, DGARM, New Delhi.

Madam/Sir,

**Sub: Standard Operating Procedure for stepping up of Preventive Vigilance Mechanism by the jurisdictional CBIC field formations and to prevent flow of suspicious cash, illicit liquor, drugs/narcotics, freebies and smuggled goods during elections-reg.**

Election Commission of India (ECI) has highlighted that the election expenditure monitoring mechanism, with its two thrust areas of keeping track of the legal expenditure incurred by the candidates and the political parties, requires coordination among the various expenditure monitoring teams and the various law enforcement agencies. ECI has also expressed concern that smuggled goods/contrabands and other illicit articles may be used to lure the voters during the election process, which would need to be checked by the law enforcement agencies including those of the Central Board of Indirect Taxes and Customs (CBIC). Another aspect that would require focused attention is the use of non-monetary inducements and cash to lure voters, which too would need to be checked by keeping strict vigil on warehouses etc. to prevent the stocking of such goods for distribution.

2. Additionally, ECI has stressed on the importance of coordinated and focused attention including proper sharing of information by the field formations of CBIC and all other agencies concerned for ensuring smooth and fair elections. In this regard, the below

mentioned SOP is to be followed by formations of CBIC to ensure conduct of free and fair elections:

**2.1** The Principal Chief Commissioners/ Chief Commissioners of Customs, Customs (Prev.) and Central Goods and Services Tax (CGST) Zones and the Principal Additional Director Generals (Pr. ADGs)/ Additional Director Generals (ADGs) of Zonal Units of Directorate of Revenue Intelligence (DRI) and Directorate General of Goods and Service Tax Intelligence (DGGSTI) should attend all the meetings called by the Chief Election Commissioner or Member(s) of the ECI or on their behalf. They should be well prepared with data/ information regarding the state of preparedness and various election related work done by their officers in the Zone.

**2.2** The Principal Director General (Pr. DG), DRI, Pr. DG, DGGSTI, Principal Chief Commissioners/ Chief Commissioners of Customs, Customs (Prev.) and CGST Zones concerned shall suitably brief & sensitize their officers about their responsibilities. They shall also forthwith and throughout the elections closely monitor the steps taken by the respective officers to implement the directions of the ECI especially in use of non-monetary inducements (sarees, shirts, caps, scarves, white goods, masks, kitchen items, etc.) and cash to lure voters, apprehending smuggled/ illicit and other goods, identification of warehouses used to stock goods for distribution to lure voters, cash movement etc. and also the dissemination of information to and from other enforcement agencies/ department and action taken thereon.

**2.3** The Pr. DG, DRI, Pr. DG, DGGSTI, Pr. Chief Commissioner/ Chief Commissioners of Customs, Customs (Prev.) and CGST Zones concerned shall be responsible for bringing any matter that is highly sensitive or grave to the immediate notice of the Chairman, CBIC/ Member (CM), CBIC/ Commissioner (Investigation -Customs), CBIC with a copy marked to Commissioner (Investigation -GST), CBIC.

**2.4** Whereas the administrative arrangement being put in place applies to the DRI, DGGSTI, Customs and CGST field formations, it is clarified upfront that it is the Pr. ADG/ ADG, DRI in the respective States/ UT's, who shall be the point man for all the formations of CBIC, i.e., DGGSTI, Customs, Customs (Prev.) and CGST formations in that particular State. This officer shall, through the appointed Nodal Officer in his/her office, be responsible for:

- i. Collating the prescribed reports (and other reports such as report of a serious/ grave nature) and sending the same on a daily basis to ECI with a copy marked to Commissioner (Investigation-Customs), CBIC at email id [inv-customs@gov.in](mailto:inv-customs@gov.in) and Commissioner (Investigation-GST), CBIC at email id [gstinvcbic@gov.in](mailto:gstinvcbic@gov.in) by 9:30 AM on the following day and;
- ii. Coordinating the efforts with other agencies such as Income Tax, etc.

**2.5** Pr. DG, DRI and Pr. DG, DGGSTI shall:

- i. Establish a Central Control Room at Hqrs. and a Control Room in each State/ UT concerned. They shall also designate a Nodal officer at Hqrs. and in each

State/ UT concerned. The State-wise information of the Control Room(s) and Nodal officer(s) with full contact details would be shared with each other and Pr. Chief Commissioners/ Chief Commissioners of Customs, Customs (Prev.) and CGST Zones concerned. The consolidated details/ list would also be circulated directly by the Pr. DG, DRI and Pr. DG, DGGSTI to other enforcement agencies and ECI with a copy marked to Commissioner (Investigation-Customs.), CBIC and Commissioner (Investigation-GST), CBIC and;

- ii. Direct their intelligence units to gather information and develop intelligence to effectively prevent unfair and unauthorized practices that could vitiate the elections.

**2.6** Similarly, Pr. Chief Commissioners/ Chief Commissioners of Customs, Customs (Prev.) and CGST Zones concerned shall:

- i. Establish a Central Control Room and designate a Nodal officer. The details of the Control Room list of these Nodal officers with full contact details would be shared with Pr. DG, DRI/ DGGSTI, Pr. DG, DRI will further share it with ECI with a copy to Commissioner (Investigation-Customs), CBIC and Commissioner (Investigation-GST), CBIC.

- ii. Establish sufficient number of Flying Squads and Static Surveillance Teams for effective conduct of road and transit checks of vehicles and verification of warehouses etc., as and when required, to curb illegal and prohibited activities;

- iii. In order to ensure against unauthorized diversion of liquor, cigarettes etc. special watch/ stock-taking should be kept/ carried out in the Custom Bonded Warehouses;

- iv. Map the declared/ registered and other warehouses in the respective States/ UT's and ensure strict vigil is kept on these to ensure that there is no poll related untoward activities taking place or material being kept in these places;

- v. Where any such goods are found to be linked to the canvassing process or for use during election, the cost of such goods should be communicated to the Pr. DG, DRI/ DGGSTI along with District Election Officer and Returning Officer with a copy to the ECI Observers for their further necessary action.

**2.7** The Central Control Room in the States/ UT's and Nodal Officers concerned shall maintain a proper record of incidents and activities that have a bearing on the free and fair election process and immediately inform the same to the Pr. ADG/ ADG, DRI in the respective State/ UT.

**2.8** The Nodal Officers of DGGSTI, Customs, Customs (Prev.) and CGST formations should constantly liaison with the Nodal Officer of DRI in the State, who shall, in turn, be in constant touch with the Nodal Officer of other agencies and keep abreast of poll related activities taking place in their jurisdiction. The Nodal Officers shall meet and brief the Expenditure Observers as and when called for.

**2.9** Wide publicity should be given to search and seizures that are related to malpractices that may be related to elections. All out efforts should be made to detect and seize illicit currency, liquor, gold, FICN, NDPS and other contraband.

**2.10** Detections made and results achieved are to be reported daily by the Customs, Customs (Prev.) and CGST Zones and DGGSTI Zonal Units concerned, to the Nodal Officer of DRI Hqrs. in their State in the prescribed format attached as Annexure-A. As aforementioned at clause 2.4, Pr. ADG/ ADG, DRI concerned shall then furnish a consolidated report for the State to the ECI with a copy marked to Commissioner (Investigation-Customs), CBIC at email id [inv-customs@gov.in](mailto:inv-customs@gov.in) and Commissioner (Investigation-GST), CBIC at email id [gstinvcbic@gov.in](mailto:gstinvcbic@gov.in).

**3.** The Directorate General of Analytics and Risk Management (DGARM) shall carry out a special analytical study of items (sarees, shirts, caps, masks, scarves, white goods, kitchen items, etc.) that might be associated with the candidate or political party in the poll-bound assembly or constituency and could be used as an inducement for votes in the said States. The study should bring out the surge patterns to and within these States and the movement pattern and place of storage of such goods. These reports shall be quickly shared with field officers who would keep a special watch on movement/storage/supply of such goods.

**4.** Data analysis should be done on identified sensitive sectors as well as groups/ organizations/ individuals known to generate/deal in unaccounted cash for suitable action including sharing information with Income Tax Department, wherever warranted.

**5.** Pr. DG, DGGSTI and Pr. Chief Commissioners/ Chief Commissioners of CGST Zones concerned shall:

i. Monitor movement of goods like saris, shirts, caps, masks, scarves, party flags that might be associated with the candidates or the political party in the poll-bound assembly or constituency by conducting extensive checking of e-way bills by GST teams at nakas during elections to ensure aforementioned goods are not moving without a proper GST invoice or e-way bill for distribution in the poll bound area to influence voters. Due procedure of search/inspection under Section 67 of CGST Act, 2017 may be followed while conducting checking at any suspected premises.

ii. Ensure Stock checking of manufacturers, wholesale distributors and retailers to identify goods that might be meant for election canvassing and for distribution to voters.

a. Sudden surge in movement of goods like dhoti, saris, T-shirts, Umbrella, pagri, etc. especially from neighbouring states can be checked through e-way bill portal.

b. Random checks of the stocks of potential warehouse and shops can be made by GST officers to ensure that no unaccounted goods are removed under cash transactions. Due procedure of search/inspection under Section 67 of CGST Act, 2017 may be followed while conducting checking at any suspected premises.

iii. Monitor fuels consumed during the election process by candidates and parties.

a. Sale monitoring of petrol pumps to vehicles used during elections for canvassing: Petrol/Diesel being an excisable commodity also comes under indirect taxation.

- b. Distribution of coupon-based fuel for alluring prospective voters: It is potential source of alluring voters through distributions free petrol/diesel during elections or on a cash basis. So random audit of fuel pumps/filling stations stocks can be done during elections. Due procedure of search/inspection under Section 67 of CGST Act, 2017 may be followed while conducting checking at any suspected premises.
- iv. Wherever such goods mentioned at paras 5(i), 5(ii) and 5(iii) are found to be linked to the canvassing process or for use during election, the cost of such goods should be communicated to Pr. DG, DRI/ DGGSTI along with the District Election Officer and Returning Officer with a copy to the ECI Observers for their further necessary action.
- v. Account for expenditure on food, hotels, parties, tent house etc. during the election process by the candidates and parties.
- a. Extensive Checking by GST teams of Restaurant/Eateries, Marriage Hall/Conference Hall/Farm Houses/Gardens, Shamiana, Tent House, Chair and Table providers, Slaughter House/Meat House in the poll bound area. Due procedure of search/inspection under Section 67 of CGST Act, 2017 may be followed while conducting checking at any suspected premises.
- b. Wherever services availed are found to be linked to the canvassing process or for use during election, the cost of such good should be communicated to the District Election Officer and Returning Officer with copy to the ECI Observers for their necessary action.
6. The DRI should increase its vigil along the international border/ airports and its information gathering mechanism to check the flow of foreign currency/ gold/ narcotics etc. that could potentially be used for malpractices during the elections.
7. Pr. Commissioner/ Commissioner of Customs in-charge of Customs Airports in the concerned States shall furnish a daily report on the declaration of foreign currency in the format given at **Annexure-B** to the Nodal Officer of DRI. This report shall also be given by all other Pr. Commissioners/ Commissioners of Customs-in-charge of Customs Airports to the Nodal Officer of DRI, in the State concerned but only in respect of passengers whose place of stay is in one of the poll bound states.
8. Further, it is also expected that all officers/officials concerned would proactively check any misuse and mischief. The measures mentioned above must be strictly complied with without fail. Any suggestions for further tightening the monitoring to effectively check any misuse may be immediately communicated to Commissioner (Investigation-Customs), CBIC and Commissioner (Investigation-GST) and action taken regarding preparedness and any seizure effected may please be communicated on the same day.
9. Hindi version will follow.

Yours faithfully,

**Encl.** As above

Sd/-  
**(Suraj Kumar Gupta)**  
Additional Commissioner (Inv-Cus),  
CBIC, New Delhi

Copy to:-

- i. Principal Secretary, Election Commission of India,
- ii. Commissioner- Customs Policy Wing.
- iii. Commissioner- GST Policy Wing.
- iv. Commissioner (Investigation-GST),
- v. Webmaster with a request to put also under Election matter under Departmental Officers.

ANNEXURE-A

SEIZURE DETAILS

S.No.	Name of State and District	Constituency	Date & time of Seizure	Cash seized (in lakhs)	Seizure (like Drugs, Narcotics, Gold or other Precious metals, illicit liquor/ FICN, and Other misc. items including freebies)		Unaccounted storage/ stock of goods kept for inducing voters		Whether items are found to have link with any political party or candidate (name of the Party and Party affiliation)	Action taken so far in respect of seized item (in brief)
					Item & Qty.	Value (in lakhs)	Item & Qty.	Value (in lakhs)		

ANNEXURE-B

CURRENCY DECLARATION DETAILS

S. No.	Name of the passenger	Passport Number	Nationality	Value of Foreign Currency	Likely place of stay/visit

**H.**

**CHECKLISTS**

**FOR**

**RO, DEO, CEO,**

**CANDIDATE AND POLITICAL**

**PARTY**



## **Checklist for RO**

[The check list is not exhaustive, in case of any doubt kindly refer to detailed instructions]

### **A. Before announcement of elections :-**

1. To have the updated list of all the disqualified candidates, who have incurred disqualification u/s 8A and 11A (b) (for corrupt practices) and 10 A (failure to lodge the account of election expenses in time and manner) of the R.P. Act, 1951, which may also be viewed on Commission's website [www.eci.gov.in](http://www.eci.gov.in)
2. To ensure that the following formats are ready at the o/o the DEO/RO:
  - (i) Election Expenditure Register of the candidates (duly serial numbered comprising of Bank Register, Cash Register, Day to Day Account Register, Abstract Statement (Part I to Part IV) along with Schedules 1 to 11, Format of Affidavit and Acknowledgement.
  - (ii) Shadow Observation Register
  - (iii) Video Cue Sheet
  - (iv) Reporting formats by Flying Squad/Static Surveillance Team
  - (v) Compendium of Election Expenditure guidelines in local language.
  - (vi) Form 26 regarding criminal cases, assets and liabilities.
3. To identify Expenditure Sensitive Pockets (ESPs), in the Constituency on the basis of level of development, literacy and complaints received during the last Assembly elections and to report to Commission.
4. To identify the Master Trainers of State Police and State Excise Department of the district for Expenditure Monitoring Team.
5. To pursue all pending cases of last election, where FIR was filed and take them to their logical conclusion.
6. To identify officers who will be notified as Executive Magistrate for the Flying Squad/Static Surveillance Team.
7. To prepare plan for training of all manpower to be deployed in Expenditure Monitoring Teams in 2/3 phases.
8. To arrange vehicles for all teams and the logistics.
9. To interact with BAGs and sensitize them about their role in ethical voting campaign and provide information on malpractices during elections.

### **B. After announcement of election**

10. To ensure that FS, VST, VVT, MCMC and Accounting team are functional from the date of announcement of election.

11. To ensure that GPRS is fitted in all FS/SST vehicles and the Flying Squads shall attend both the MCC cases and expenditure related cases within ½ an hour of receipt of complaint.
12. The expenses incurred by the political parties shall be observed from the date of announcement of election till completion of election and reported to CEO party wise, after declaration of result.
13. To file FIR in appropriate cases, as detected by FS, SST or EO.

**C. After issuance of notification of elections:-**

14. To ensure that SSTs are functional from the date of issue of notification.
15. Take note of the list of Star Campaigners received by the CEO and ECI within 7 days of notification of election.
16. To scan the affidavit of assets and liabilities submitted by the candidates and upload on to the CEO's website within 24 hours of its receipt.
17. To hold a meeting of all the candidates or agents immediately after the allotment of symbols to explain the process of expenditure monitoring, legal provisions relating to election expenditure and consequences of non-compliance of these provisions.
18. Expenditure Register in prescribed format is ready to be handed over to the candidate
19. To notify date for inspection of accounts by the Expenditure Observer during the campaign period and issue notices to the defaulting candidates as directed by the Expenditure Observer.
20. To supervise complaint monitoring system and ensure that every complaint is enquired within 24 hours of its receipt.
21. To ensure that all the documents required are put on his website and copies of the same, if requested, are given immediately to the members of public on payment of prescribed fee.
22. To ensure that after seizure by FS/SST, FIR/ complaint is filed promptly in appropriate cases.
23. To interact with Expenditure Observers/Assistant Expenditure Observers and to ensure that all teams are working smoothly.
24. To issue notice to the candidate, when any defect is pointed out by the EO/DEO and received reply from the candidate/agent.
25. To issue notice to the candidate, preferably within 24 hrs. of the date of receipt of information about suppression/omission of the expenditure incurred by the candidate or if the candidate has not produced his account of election expenses for inspection on scheduled date or if the expenses incurred in election campaign are not correctly shown by the candidate.
26. To ensure that the reply of the notices issued to the candidates are received within 48 hrs.

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## **Checklist for DEO**

[The check list is not exhaustive, in case of any doubt kindly refer to detailed instructions]

### **A. Before announcement of elections: -**

1. To identify officers to be appointed as Assistant Expenditure Observers from Income Tax, Customs & Central Excise or other Accounts Departments of Central Govt. or PSUs or State Financial Services.
2. To identify manpower for Flying Squad (3 or more per AC); Static Surveillance Team (3 or more per AC) and Video Surveillance Team (one or more per AC).
  1. To mobilise Video Cameras, Web Cams, GPRS system etc., as per requirement of Video Surveillance Teams, Flying Squads and Static Surveillance Teams.
  2. To arrange TV/Computers with TV connection for MCMC.
  3. To identify Expenditure Sensitive pockets (ESPs) and Expenditure Sensitive Constituencies (ESCs) – on the basis of level of development, literacy, complaints during Legislative Assembly Election to forward to ECI.
  4. To identify a senior officer of ADM rank as Nodal Officer for Expenditure Monitoring and inform to ECI – He will be Master Trainer for all Expenditure Monitoring officials
  5. To identify the Nodal Officer of State Police and State Excise Department of the district for Expenditure Monitoring programme- they will be Master Trainers.
  6. To pursue all pending cases of last election, where FIR was filed and take it to logical conclusion.
  7. To identify officers who will be notified as Executive Magistrate for the Flying Squad / Static Surveillance Team.
  8. To prepare plan for training in 2/3 phases of all manpower to be deployed in Expenditure Monitoring Teams.
  9. To prepare workshop on EEM for the Media and political party functionaries of the district, especially on requirement for rallies, notification of rates, restriction on cash transaction and role of parties and media during election.
10. To print the following:
  - (i) Election Expenditure Register of the candidates (duly serial numbered) comprising of Bank Register, Cash Register, Day to Day Account Register, Abstract Statement

(Part I to Part IV) along with Schedules 1 to 11, Format of Affidavit and Acknowledgement

- (ii) Shadow Observation Register
  - (iii) Video Cue Sheets for Video Surveillance Teams
  - (iv) Reporting formats by Flying Squad / Static Surveillance Team
  - (v) Compendium of Election Expenditure guidelines in Hindi/Local language
  - (vi) Form 26 regarding criminal cases, assets and liabilities.
  - (vii) Revised statement of Expenditure for the political parties, to be submitted within 75 days of declaration of result.
13. To identify the Booth Level Awareness Groups (BAGs) and have a sensitisation programme with the BAGs at district level for ethical voting campaign, pledge letter, and for familiarising them with software for uploading photo, audio, video of malpractices to complaint centre.
  14. To organise meeting with all Citizen Societies (CSOs)/NGOs, academicians, media persons, and intellectuals on ethical voting and sensitise them about their role on ethical voting campaign and creating awareness of penal provisions against bribing.
  15. To prepare advertisement materials, audio video visuals, slogans etc. on ethical voting.
  16. To organise debate, slogan, cartoon etc. competitions in schools and colleges on ethical voting and against bribery of elections.
  17. To ensure that the pledge letters or ethical voting are circulated widely and signature campaign for ethical voting is taken up in large scale.
  18. To ensure that all cases of accounts of election expenses of candidates (pertaining to last Assembly elections) have been disposed of.

**B. After announcement of election**

19. To arrange meeting with banks (i) for facilitation in opening bank account by candidates and issuing cheque books/(ii) for sending suspicious transaction report exceeding Rs.10 Lakh (iii) Procedure to be followed for ATM Vans as per guideline of Ministry Finance dtd. 20.2.2013 (**Annexure-G2**)

20. To go through the Guidelines for permission for helicopter landing in the district and for checking of baggage.
21. To arrange a meeting with political parties in the district after announcement of election for notification of rates of different items of election campaign expenditure and get consensus on rates, with their signature.
22. To start functioning of District level Complaint Monitoring Centre, MCMC, FS,VST,VVT and Accounting Team from the date of announcement of election. The SST will start functioning after issue of notification.
23. To videograph all rallies held by the political parties, for tallying expenditure by the party with the expenditure statement furnished after 75 days of Assembly election and 90 days after Lok Sabha elections.
24. To publicise in local language about the checking measures against movement of cash during election.

**C. After issue of notification of election:-**

25. To ensure that SSTs are functional in all constituencies and to see that all teams of EEM are functional at constituency and district level and to ensure that FS/SST are mixed with CPF in Expenditure Sensitive Constituencies.
26. To form DEMC and inform the procedure of appeal, SOP for FS/SST to all candidates.
27. To publicise in local media, the appeal procedure against the seizure of cash.
28. To take note of the list of Star Campaigners received directly by the CEO office or from the Commission, within 7 days of notification of election.
29. To up-load scanned copies of all the Affidavits of Criminal cases, Assets & liabilities on the CEO website, within 24 hours of these being filed by candidates of the recognised political parties and in case of other candidates one day after the scrutiny of nomination for public display.
30. Teams involved in EEM like FS, SST, VST, VVT, EMC, Excise Team, MCMC, DEMC, Accounting Team, 24X7 District EEM Control room etc. are to be strengthened during the last 72 hrs. of poll and CPF be provided to the FS, SST where required, which are deployed near the polling stations.
31. To have police deployment plan during last 72 hrs. as the police may be required for poll duty and in no case the FS, SST be disbanded during last 72 hrs.

**D. After completion of elections:-**

32. To arrange one-day facilitation training programme for all the candidates/ election agents and the personnel engaged for receiving accounts within one week before the last date of submission of the accounts of election expenses.
33. To issue letter just after declaration of result to candidates for “Account Reconciliation Meeting” on the 26<sup>th</sup> day of declaration of result and to request them to come prepared with the draft expenditure reports/statements and to arrange the said meeting with Expenditure Observers, Assistant Expenditure Observers, members of Accounting Team, Nodal Officer of Election Expenditure Monitoring of the district.
34. To issue a letter just after declaration of results to all the candidates for lodging the account within 30 days of declaration of result and mentioning the date of facilitation training in that notice.
35. If no notice on understatement of items had been issued to the candidate during the election process, the DEO is to issue letter within 15 days of declaration of result to obtain reply of the candidate. Both letter/reply to be considered in Account Reconciliation Meeting first and subsequently shall be informed to the ECI with the recorded views of the District Expenditure Monitoring Committee (DEMC).
36. If there is any procedural defect in the account of a candidate, the DEO shall issue a notice to defaulting candidate giving him 3 days time for rectifying the defect in the account. The reply of the candidate alongwith copy of the notice shall be forwarded to the Commission by the DEO with his comments.
37. In cases of delay in filing of accounts, not exceeding 15 days from the due date, the DEO shall suo-motu issue a notice to the candidate calling for explanation for the delay. The reply of the candidate will be examined by the DEO and he shall forward the copy of notice and reply of the candidate, if any, to the Commission, alongwith his comments.
38. The DEO shall finalize the candidate wise summary and scrutiny reports in the prescribed format (**Annexure-C13**) of the Compendium) by the 37<sup>th</sup> day from the date of declaration of result and shall forward the same to the CEO office preferably by the 38<sup>th</sup> day.
39. Scanned copy of the Abstract Statement (Part I to Part IV along with Schedule 1 to 11) of all the candidates along with copies of all notices issued by the RO, if any, and the replies thereto, during election period, must be put on the website of the CEO, positively

within 3 days of lodging of account of election expenses by the candidate, for wider dissemination of information to all public.

40. The scrutiny report of DEO for each candidate is to be entered Encore (**Annexure-C17**), within 3 days after submission of DEO's Scrutiny Report.

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## **Checklist for CEO**

[The check list is not exhaustive, in case of any doubt kindly refer to detailed instructions]

### **A. Before announcement of elections:-**

1. To appoint a Nodal officer in the CEO office for Election Expenditure Monitoring (EEM) training, reporting to Commission and to also co-ordinate with the state Police Dept., Income Tax Dept (Inv.), State Excise Dept. and to forward to the Secretary (EEM) at the Commission, the names, telephone no. & mobile no., e-mail and address of all these Nodal Officers, before announcement of election in state.
2. To compile list of Expenditure Sensitive Constituencies (ESCs) and Expenditure Sensitive Pockets (ESPs), within the ACs and send the list to the Commission well in advance, preferably six months in advance from the date of completion of the term of Assembly, along with the slotting for Expenditure Observers and the allotment of districts.
3. To translate into the local language and print the Compendium of Election Expenditure Instructions in sufficient numbers and to distribute copies to candidates, officers engaged in EEM, Nodal Officers of all departments, DEOs and SPs, Political parties and Media.
4. To print all the registers and forms required for reporting by the candidates and the teams engaged in expenditure monitoring.
5. To identify and prepare for training of all Master Trainers / Nodal officers, to be deployed (at district level in DEO office, Police and Excise Department) for EEM in the state, in advance.
6. To identify man power in all districts for Asst. Exp. Observers, members of VST, VVT, FS, SST, MCMC and Accounting Teams and to impart two or three training programmes for each member of the team and to ensure that the manpower for FS/SST/VST/Accounting Team/MCMC/District level complaint centre are properly trained.
7. To ensure that officers are identified in advance by all districts that will be notified as Executive Magistrates for the Flying Squads (FS) to be deployed from the date of announcement of election till the date of completion of election.



8. To ensure that vehicles for all the teams, Video cameras/ Web cams etc. for FS/SST/VST and TVs with cable connections for the MCMC, are arranged by the DEOs.
9. To ensure that vehicles to be used by FST/SST are GPRS enabled.
10. To prepare for workshop for political parties at State level with regard to the EEM Instructions issued by the Commission. To prepare sensitisation workshop on EEM for the Media.
11. To obtain media advertisement rates, DIPR and DAVP rates for the State/district.
12. To liaison with Excise Commissioners and Police Commissioners of bordering states with regard to control of flow of illicit liquor, drugs etc. to or from the state during elections.
13. To liaison with the Director General of Income Tax (Investigation) of the state to get the Airport Intelligence Units (AIUs) operational at all commercial airports in the state and to identify all operational non-commercial airports/airstrips/helipads in the state and see that proper checking arrangement is done.
14. To liaison with BSF, or ITBP, if state has international border and to sensitise them reg. movement of cash, liquor or drugs during election.
15. To pursue all old pending cases of last election where FIRs were filed and take them to logical conclusion.
16. To ensure that all the cases of accounts of election expenses of candidates pertaining to the last Assembly elections have been disposed of.

**Ethical Voting:-**

17. To form Booth Level Awareness Groups (BAGs) and equip them with all ethical voting materials and the software to upload photo/video of malpractices and to ensure that the DEOs have sensitisation meeting with BAGs for ethical voting campaign, signing pledge letters etc.
18. To organise meeting with all Citizen Societies (CSOs)/NGOs of the State, educationists, academicians, media person of the state to spread the message of ethical voting.
19. To prepare all advertisement matters like audio, video, visuals slogans etc. on ethical voting.

20. To organise debate, slogan, cartoon competitions in schools and colleges on ethical voting and to circulate pledge letters/signature campaign for ethical voting and against bribery.
21. To have partnership with media organisations on ethical voting campaign and penal provisions of bribery.
22. To update the website data on the status reports of the registered political parties regarding their annual Audit report, election expenditure statement and contribution reports.

**B. After announcement of election:-**

23. To start functioning of the District Level Complaint Monitoring Centre, FSs, VSTs, VVTs, Accounting Teams from the date of announcement of election to capture expenditure of all major rallies, to attend to complaints and to enforce Model Code of Conduct. After announcement, the party expenses are to be captured by VST and FS and compiled reports sent to CEO, for each party, so that the expenditure statements filed by the parties are tallied subsequently.
24. MCMC to start functioning from date of announcement.
25. To make arrangements at district level, for up-loading scanned copies of all the Affidavits of Criminal cases, Assets & liabilities on the CEO website, within 24 hours of these being filed by candidates of the recognised political parties and in case of other candidates one day after the scrutiny of nomination for public display.
26. To direct the DEOs to ensure that the SSTs are properly manned and formed to start functioning from date of notification. The reporting by the teams in the relevant formats to start from the day of notification of election.
27. To ensure that CAPF are mixed in FS/SST in ESCs.

**C. After issue of Notification of elections:-**

28. To ensure that SSTs are functional in all constituencies and to see that all teams of EEM are functional at constituency and District level and to ensure that FS/SST are mixed with CPF in Expenditure Sensitive Constituencies.
29. To publicise in local language in all media about restrictions in carrying cash during election period, the checking of cash and the procedure for appeal against seizure.

30. To take note of the list of Star Campaigners received directly by the CEO office or from the Commission, within 7 days of notification of election and circulate among the DEOs/ROs and upload on the website.
31. To ensure that the copies of the Affidavits regarding Criminal cases, Asset and Liability are displayed on the notice board of DEOs and scanned copies are uploaded on the website within 24 hrs.
32. To ensure that the dates of three inspections of accounts by all Expenditure Observers are notified.
33. To ensure that the scanned copies of the registers of the candidates after each inspection are uploaded on the DEO's portal with link provided to the CEO's website.
34. To form State level MCMC and ensure timely disposal of suspected Paid News cases / connected grievances referred, if any.
35. To ensure that strict monitoring is done in ESCs and ESPs.
36. Teams involved in EEM like FS, SST, VST, VVT, EMC, Excise Team, MCMC, DEMC, Accounting Team, 24X7 District EEM Control room etc. are to be strengthened during the last 72 hrs. of poll and CPF be provided to the FS, SST where required, which are deployed near the polling stations.
37. To have police deployment plan during last 72 hrs as the police may be required for poll duty and in no case the FS, SST be disbanded during last 72 hrs.
38. To ensure that seizure reports are sent to the Commission by all Nodal officers in time.
39. To ensure that action is taken on complaints within half an hour.
40. To ensure that all major rallies are videographed.
41. To ensure that ROs promptly file FIR, in cases detected by FS/SST/Accounting Team.

**D. On the Poll day:-**

42. To forward to ECI (to the Secretary, EEM) the compiled CEO's report on EEM up to Poll day and including poll day (Ref. **Annexure – C3**) by/before 1.00 PM, for media briefing by the Commission at 5.00 PM.

**E. After completion of elections:-**

43. To ensure that all seized cash/items are released within 7 days of poll, if no FIR is filed, or, if not handed over to Income Tax Dept.

44. To ensure proper training at district level (within 23 days after declaration of result) for the candidates and the staff to be engaged at DEO office for receiving the election expense accounts from the candidates.
45. To ensure that Account Reconciliation Meeting is organised with all candidates on 26<sup>th</sup> day of completion of election, who will come prepared with their draft account statements/reports for reconciliation.
46. To prepare for up-loading on the website (all the Abstract Statement of accounts, filed by the candidates) within 3 days of receipt by DEO office.
47. To ensure that DEOs put on the notice board the details, mentioning the names of the candidates, date of lodging accounts and time and place at which such account can be inspected, within 2 days of filing of accounts by the candidates.
48. To ensure that DEOs send Scrutiny Reports within 38 days from the date of declaration of result to the CEO and the same is forwarded to the Commission by 45<sup>th</sup> day of declaration of result. (**Annexure-C13**)
49. To prepare plan for data entry of the “Scrutiny Report” of DEOs in Encore within 3 days of finalisation of scrutiny report by DEOs (**Annexure-C17**).
50. To pursue all police cases of election offences relating to bribe, where FIR was filed or court case filed and take them to their logical conclusion.
51. To dispose pending suspected Paid News cases, if any, by the State level MCMC before disbanding it and sending the list of cases of Paid News to Commission.
52. To forward the DEO’s Scrutiny & Summary reports to the Commission within 7 days of receipt with comments. The CEO to ensure that DEOs send the scrutiny report along with the DEMC reports and notices and candidates’ explanations, if any.
53. To ensure that the DEOs keep the evidences (video CDs etc.,) gathered during election and the Shadow Observation Register in safe custody, to be produced before the Commission in future, in case of a complaint.

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## **Checklist for Candidates**

[The check list is not exhaustive, in case of any doubt kindly refer to detailed instructions]

### **A. Up to the time of nomination**

1. To open a separate bank account exclusively for election expenditure purposes, at least one day before filing of nomination.
2. To take a copy of Election Expenditure Register from the Returning Officer duly serial numbered and pages numbered and necessary certification regarding number of pages comprising of Cash Register, Bank Register and Day-to-Day Account Register, Abstract Statement (Part I to Part VI along with Schedule 1 to 11), Affidavit and Acknowledgment and to receive Compendium of Instructions on Election Expenditure Monitoring from the RO.
3. To notify name of the separate agent for election expenditure, if any, and inform the RO.
4. To attend or to ensure that the Expenditure Agent attends the training programme on election expenditure and on maintenance of Election Expenditure Register organised by the Returning Officer.
5. To know the ceiling of election expenditure of your constituency and the laws/instructions regarding election expenditure monitoring.
6. To obtain copy of the notification or rates of election campaign items by the DEO.
7. To go through all instructions on Election Expenditure Monitoring and contact Election Expenditure Monitoring Nodal Officer in case of doubt.
8. To train all workers on the Election Expenditure Monitoring instructions.

### **B. From the date of nomination to the date of declaration of result**

9. To maintain a day-to-day accounts of all election expenses in the Election Expenditure Register received from the RO.
10. To take permission regarding all vehicles to be used for election campaign and to ensure that the permission letter is displayed on windscreen of each such vehicle.
11. To be aware that in case the candidate is not using any vehicles, it should be informed to RO and permission should be cancelled, otherwise deemed expenditure on such vehicles will be computed and added to his expenditure.

12. To take permission to hold rally/procession /public meeting with expenditure plan given in **Annexure-D1** of the compendium and submit before the date of such rally/ meeting to the RO.
13. To ensure that all expenses for the commercial vehicles hired for the rally are included in the accounts.
14. To ensure that all expenditure on rally attended by the candidate/ photo displayed/ name promoted are added to the account as per Commission's instruction. To ensure that expenses tally with the "Shadow Observation Register". Any underestimating/underreporting of election expenditure may lead to issuance of show cause notice by the R.O.
15. To be aware of the provisions of section 127 A of the R. P. Act, 1951 regarding printing of election posters, etc. and passing information to DEO and necessary declaration to be submitted by the Publisher and Printer in Appendix A & B on printing of poster and pamphlet on part of publisher and printer.
16. To know the provisions of sections 171 B to 171 I of IPC and section 123 of R. P. Act, 1951.
17. To maintain regularly the Day-do-Day accounts, cash book and bank book from the date of filing of nomination and include all expenses incurred on the date of filing of nomination.
18. To know the fact that all posters, banners, pamphlets even if printed/ published prior to nomination, but being used/displayed after nomination, shall form the election expenditure of the candidate.
19. To be aware that if the candidates sponsored by any political party (recognised or unrecognised) he should check as to whether list of Star Campaigners submitted by the party to the Commission and CEO has been provided to the Returning Officer/Expenditure Observer/Election Expenditure Monitoring Teams for claiming benefit u/s 77 of the R.P. Act 1951 by the party within 7 days of date of notification of Election.
20. To get the details of travel expenses of Star Campaigners (like helicopters)from the party so that necessary correct entries are made in his account statement and to inform the RO within 5 days after landing of aircraft/helicopter in his constituency, about the hiring

charges paid/payable to the company owning/leasing the aircraft of the helicopter, names of passengers and name of the political party (if the party had borne the expenses for hiring).

21. To ensure that all expenditure in excess of Rs. 10,000/-and all receipts, contributions, loans, deposits, advances in excess of Rs.10,000/- should not be in cash, and should be by cheque or draft or bank transfer, through the bank account exclusively opened for the election expenditure purpose.
22. To maintain all the details relating to receipts of funds from party, from own funds, receipts from others by way of donations/gifts/loans etc. Even outstanding/payable amounts are to be included.
23. To ensure that in respect of the services/goods received in kind, the name and address of persons must be mentioned in the Accounts register and also be added as expenditure of the candidate.
24. To know that the rates of various items/services utilised in election campaign are fixed by the DEO in consultation with the candidates/agents. As such the candidate should ensure that the rate chart is followed for maintaining the accounts.
25. To know that sharing of dais with star campaigner, appeal made by the star campaigner for vote in his favour shall result in the expenditure on such meetings etc. being treated as expenditure incurred by the candidate and not by the party.
26. To be present either personally or through the agent during the 3 inspections to be done by the Expenditure Observer during campaign period and produce all completed accounts/registers.
27. To respond within 48 hours to the communications or notices received from the R.O. regarding discrepancies found in the account of your election expenses.
28. To know about the “Paid news” and the procedure in which the paid news cases are to be added in the account of election expenses of the candidate.
29. To respond in time to the order passed by the MCMC (At District Level) as regards suspected cases of paid news brought to the notice of the candidate by the RO. If candidate disagrees with the order, an appeal is to be made before the State Level Media Committee, within the stipulated time.

30. To include the expenses incurred on maintenance of candidates' booths (Kiosks) for distribution of voter's slips on the poll day. The expenses include expenditure incurred on election of candidates' booths (Kiosks), logistics, remuneration paid to the workers/agents manning them and the expenses on snacks, food etc. (Schedule – 6 of Abstract statement of account).
31. To ensure that none of the party workers indulge in or extend support to bribing of electors, as defined in Section 171 B of IPC or Section 123 (1) of R. P. Act 1951.

**C. After declaration or result**

32. To attend personally or through the agent the training on procedure of lodging the accounts organised by DEO within 23 days of declaration of result and also **Account Reconciliation Meeting** organised on 26<sup>th</sup> day of declaration of result.
33. To be aware that in the above said meeting the candidates will be given another opportunity to reconcile the understated amount of their election expenses, if any. Therefore, the candidates should produce their draft of final accounts, so that the discrepancies can be reconciled.
34. To know that even if the candidate had already lodged his account prior to the above said meeting, he may revise the accounts within the statutory period of 30 days of the declaration of result in order to incorporate the findings of the District Expenditure Monitoring Committee.
35. To submit before the DEO, the account of election expenses, comprising of Bank Register, Cash Register, Day-to-Day account Register, Abstract Statement (Part I to Part IV and Schedules 1 to 11), all bills & vouchers (serially numbered) and Affidavit in **original**, duly filled up in all respect and self-attested copy of bank statement opened for expenditure purposes exclusively, within 30 days of declaration of result. If account is not lodged within time and in the required manner, notice is issued by the Commission for disqualification u/s 10 A of the R. P. Act, 1951.
36. To obtain acknowledgment as a proof of lodging the account from the office of the DEO, giving date and time of lodging of the account.
37. To sign the Abstract Statement and Affidavit himself and all bills and vouchers are signed by you or your election agent:



38. To submit copy of the reply given to the Returning Officer or Expenditure Observer at the time of inspection of register in respect of discrepancies pointed out by DEMC.

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## **Checklist for Political Parties**

[The check list is not exhaustive, in case of any doubt kindly refer to detailed instructions]

### **A. After announcement of election:**

1. To ensure that all candidates of the party open a separate bank account exclusively for election expenditure purposes, at least one day before filing nomination and present a self-attested copy of that account to the Returning Officer at the time of filing nomination:
2. To obtain a copy of the Compendium of Instructions on Election Expenditure Monitoring, in local language from the CEO.
3. To nominate a nodal political leader at state level, who will co-ordinate with CEO and Commission on Election Expenditure Monitoring and who will be the Master Trainer of party workers and candidates on election expenditure.
4. To ensure that Nodal Officer attends the training programme on election expenditure and on maintenance of Election Expenditure Register by the Returning Officer/DEO.
5. To ensure that all contribution reports and annual audit reports of previous years, all election expenditure statements of previous elections are filed in time.
6. To ensure the following: -
  - (a) Amounts paid to candidate (if any) are by way of cheque/draft/bank transfer only (not in cash).
  - (b) To maintain details of receipts and details of all expenses from the date of announcement of election till declaration of result, for preparation of correct election expenditure statements of the Party subsequently.
  - (c) To incur expenditure on payment to a single person/entity exceeding Rs. 10,000/- in a day by way of cheque/draft/bank transfer only (not in cash).
  - (d) Amount payable/outstanding also to be recorded and included in the account.
  - (e) Notional value of all receipts in kind and/or as complimenting are also to be included in the accounts.

### **B. From the date of nomination to date of declaration of result**

7. To ensure that the list of Star Campaigners has been provided to the CEO and Election commission of India within 7 days of the issue of notification of the election. Otherwise

all expenditure incurred on the travels of Star Campaigners will be booked in the account of the candidate and the benefit within the meaning of explanation (2) of section 77 of the R. P. Act, 1951 cannot be availed).

8. To ensure that while the expenditure for general party propaganda are accounted for by the party, the campaign expenditure by the party, propagating for candidate(s) with their name, photo or sharing dais etc. shall be added to the candidates, as per instructions of the Commission.
9. To take due permission to hold rally/procession /public meeting from the R.O. concerned.
10. To be aware of the provisions of the section 127 A of the R. P. Act, 1951 regarding the passing information to RO and necessary declaration to be submitted by the Publisher and Printer in Appendix A & B on printing of poster and pamphlet on part of publisher and printer.
11. To inform the party functionaries and candidates about the provisions of the sections 171 A to 171 I of IPC and particularly that procuring or promoting the prospect of the candidate without his authority shall lead to punishment of the concerned persons.
12. To educate the party workers regarding penal measures under sections 171 A to 171 I of IPC and section 123 of R.P. Act, 1951 and particularly section 171 B of IPC and section 123(2) of R. P. Act, 1951 regarding bribery of electors.
13. To inform the candidate about the name and hiring charges of the company, providing the service of helicopters and aircrafts to the party, during election rally in his/her constituency as per instructions of the Commission.

**C. After declaration or result**

14. 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 prescribed format, 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).

15. To submit the consolidated Statement of Election Expenditure in prescribed format within 75 days of completion of Assembly elections of the State and within 90 days of completion of election of Lok Sabha elections, duly certified by the Chartered Accountant. In case of recognize political parties, the accounts are to be submitted with the Commission and in case of un-recognized political parties, the accounts are to be filed with the CEO of the State.

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**I.**

**FREQUENTLY**

**ASKED QUESTIONS**

**(FAQs)**

## A. For Candidates:

### 1. What is the ceiling limit of the election expenses for a contesting candidate?

Ans. Ceiling limit prescribed for Assembly/Parliamentary Constituency in each State/UT is as under:

Sl.No.	Name of the States/ UTs	Parliamentary Constituency	Assembly Constituency
1.	Andhra Pradesh, Assam, Bihar, Chhattisgarh, Gujarat, Haryana, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Punjab, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh, Uttarakhand, West Bengal, Delhi and Jammu & Kashmir	95.00 Lacs	40.00 Lacs
2.	Manipur, Meghalaya, Mizoram, Nagaland and Tripura	95.00 Lacs	28.00 Lacs
3.	Arunachal Pradesh, Goa, Sikkim, Andaman & Nicobar Islands, Chandigarh, Dadra & Nagar Haveli and Daman & Diu, Lakshadweep, Puducherry and Ladakh	75.00 Lacs	28.00 Lacs*

\*Except Delhi, Puducherry and Jammu & Kashmir, other UTs have no Assembly

### 2. I am a candidate for an Assembly Constituency / Parliamentary Constituency. What is expected from me with regard to election expenditure?

Ans: a) All candidates will be provided with an Election Expenditure Register by the Returning Officer and they are required to maintain an account of election expenditure truly and correctly from the date on which he has been nominated to the date of declaration of results (both dates inclusive).

b) It is necessary to get the election expenditure account inspected at least 3 times during campaign period before the election authorities as per schedule fixed by RO.

c) All candidates have to lodge their true election expenditure account before the District Election Officer within 30 days of declaration of result.

**3. What constitutes the Election Expenditure Register of a candidate, which is required to be submitted within 30 days of declaration of results?**

Ans. Each contesting candidate has to lodge the following registers/ statements with the DEO within 30 days from the date of declaration of results:

(i) Day to Day account Register (with all the bills & vouchers in chronological order signed by the candidate or his election agent).

(ii) Cash register.

(iii) Bank Register (along with certified copy of the Bank statement).

(iv) Abstract Statement (Part I to IV) and Schedules 1 to 11 duly signed by the candidate

(v) Affidavit duly signed by the candidate.

**4. Is it compulsory to have a separate bank account, exclusively for election expenditure of a candidate? When and where should it be opened?**

Ans. Yes, it is compulsory to have a separate bank account, which has to be opened anytime at least one day before the date on which the candidate intends to file his/her nomination papers. It can be opened either in the name of the candidate or in the joint name with his election agent. However, the bank account should not be opened in the joint name with any family member of the candidate or any other person, if he/ she is not the election agent of the candidate. The account can be opened anywhere in the State, in any bank including cooperative bank or in post offices. The details of this account shall be communicated to the Returning Officer at the time of filing nomination. The candidate has to deposit all the amount meant for election expenses and incur all his/her election expenses from this account only. Failure to open a dedicated/separate bank account for

election expenditure will be construed to be failure to maintain accounts in the manner prescribed by the Commission.

**5. Whether all bills and vouchers are required to be lodged along with the Election Expenditure Register before the Expenditure Observer and the DEO and what are other documents required to be lodged and signed by the candidate?**

Ans. Yes, under the provision made in the Conduct of Election Rules, 1961, all vouchers shall be obtained for every item of expenditure except for those items where, it is not practicable to obtain a voucher. All vouchers shall be lodged along with the account of election expenses, arranged according to the date of payment and serially numbered by the candidate or his election agent and such serial numbers shall be entered in the account. Affidavit and Abstract Statement shall necessarily be signed by the Candidate himself while rest of the documents are required to be signed by the candidate or his election agent.

**6. What will happen if I do not lodge the account at all or do not lodge the account in prescribed time and manner?**

Ans. If a candidate fails to lodge his/her account within prescribed time or in the manner required by law or fails to lodge his/her account at all, proceedings against him/her shall be initiated under section 10A of the R. P. Act, 1951 and he/she could be disqualified by the Commission after following due procedure for being chosen as, and for being, a member of either house of Parliament or of the Legislative Assembly or Legislative Council of a State/Union Territory for a period of 3 years from the date of order of the Commission declaring the candidate to be so disqualified.

**7. What is the Account Reconciliation Meeting? Whether a candidate has to attend the meeting?**

Ans. Account Reconciliation Meeting is convened by the DEO on the 26<sup>th</sup> day after the date of declaration of results for reconciling the discrepancy(ies), if any, in the account of election expenses maintained by the candidate with the account statement maintained by



the Accounting Team for each candidate. This opportunity may be availed by the candidates, if they so desire.

**8. Whether it is necessary to incur election expenditure beyond Rs. 10,000/- by account payee cheque?**

Ans. Yes. As per existing instructions of the Commission, the candidates shall incur all election expenses by account payee cheques from the Bank account opened for election purpose, excepting minor expenses where it is not possible to issue cheques. If the amount payable by candidates to any person/entity for any item of expenditure does not exceed Rs. 10,000/- during the entire process of election, then such expenditure can be incurred by cash, by withdrawing it from the bank account opened for the purpose of election. All other payments are to be made by account payee cheque from the said bank account.

**9. Whether it is necessary to maintain account of election expenses incurred by the candidate before filing his nomination?**

Ans. The expenditure incurred from the date on which he has been nominated to date of declaration of results, is to be accounted for in the account statement by each contesting candidate. The candidate has also to include the election related expenditure, if the expenditure incurred is on campaign material which is used during the campaign period.

**10. How do the rates for different items get decided and how do I get a rate chart?**

Ans. In order to facilitate the scrutiny of expenditure which is to be maintained on a daily basis by the candidates in the prescribed proforma the Commission has directed that the DEO shall compile the rate charts of the items commonly used for the election campaign in the district on the basis of the prevailing rates after consultation with the representatives of political parties. The DEO/RO shall ensure that the rate list of all such items is made available to all the candidates and to the teams monitoring election expenditure.

**11. How shall a candidate account for the use of Social Media during his/her election campaign?**

Ans. A candidate shall include payments made to internet companies and websites for carrying advertisements and also campaign related operational expenditure on creative development of content, operational expenditure on salaries and wages paid to the team of workers employed to maintain their Social Media accounts.

**12. Do I, as a candidate, have to account for election expenses when a “Star Campaigner” holds a rally for me?**

Ans. If the candidate or his election agent shares the dais with the Star Campaigner in the event of public rally or meeting, then the entire expenditure on that rally other than the travel expenses of the Star Campaigner shall be added to the candidate’s account. Even if the candidate is not present on the dais but the banners/posters with the name of the candidate or the photographs of the candidate are displayed at the site of public rally or the name of the candidate is mentioned by the “Star Campaigner” during the rally/meeting, then also the entire expenditure in that rally/meeting other than the travel expenses of the “Star Campaigner”, will be added to the candidate’s account of election expenses. If there is more than one candidate, sharing the dais or displaying banners or posters with their names in rally/meeting, then the expenses on such rally/meeting should equally be divided among all such candidates and added to their respective account.

**13. How many vehicles can be used for campaigning and can the permission for the same be withdrawn?**

Ans. There is no limit on number of vehicles which a candidate may use for electioneering purposes. The candidate shall have to furnish the details of such vehicles and the areas in which these will be used for campaign, to the RO or authorised Officer to get permission. The original copy of the permit should be displayed on the wind screen of the vehicle. The permit contains the number of the vehicle, date of issue of permit, name of the candidate and the area where it shall be used for campaigning. The candidate has to maintain expenditure incurred on the permitted vehicles in his day to day account

register. If the candidate fails to submit his election expenditure register for inspection before the election authority on the dates scheduled by RO during campaign period even after notice served upon him by RO within 3 days, then permission of vehicle shall be withdrawn by the RO. Any vehicle used for campaigning without due authorization/permit by the authorized officer shall be deemed to be campaigning unauthorisedly for the candidate and may attract penal provision of Chapter IX A of the IPC and shall therefore, be immediately taken out of the campaigning exercise.

## **B. For Political Parties**

### **1. What are the statements required to be filed by Political Parties?**

Ans. Political parties have to file following statements:-

- Contribution reports- by 30<sup>th</sup> September every year or such date as extended by CBDT for filing Income Tax Return
- Annual Audited account- by 31<sup>st</sup> October every year
- Statement of election expenditure- within 75 days of completion of Assembly election and 90 days of completion of Lok Sabha election.
- Part election expenditure statement giving details of amount disbursed to the candidates by political parties shall be filed within 30 days of declaration of result.

Recognized political parties have to file aforesaid statements with the Election Commission of India, while Un-recognized Political Parties have to file the same with the Chief Electoral Officer of the respective States/UTs in the prescribed time and manner.

### **2. Who is a ‘Star Campaigner’ of a political party?**

Ans. Election campaigners of a registered political party (not exceeding 40 in number in case of recognised political party and not exceeding 20 in number in case of a party other than a recognised political party), whose names have been communicated to the Commission and the Chief Electoral Officer of the state, within a period of seven days from the date of issue of notification for such election are called “Star Campaigners”. The expenditure incurred by these leaders (Star Campaigners) on account of travel by air or by any other means of transport for propagating the programme of a political party shall not be deemed to be the expenditure in connection with the election incurred/authorised by a candidate of that political party or his election agent.

**3. What is the limit of donation to be received in cash by candidates from a single person/entity/party?**

Ans. The limit for receiving cash donations from any individual/ entity or political party is Rs. 10,000/-. If donation exceeds Rs 10,000/-, it should be made through cheque/draft or e-payment.

**4. My political party is in alliance with other political party (ies) then how the election expenditure shall be accounted for by the candidate(s)?**

Ans. There is no provision in law as regards to parties in alliance and therefore, the whole expenditure is subject to be accounted for by the candidate for whom campaigning has been done by any party(parties) that has(have) alliance with the party of the candidate.

**5. Can a Star Campaigner carry cash during electioneering?**

Ans. Yes. A Star Campaigner may carry cash up to Rs. 1 Lac exclusively for his/her personal use or any party functionary with a certificate from the treasurer of the party.

**6. How will the expenses during rallies of “Star Campaigners” be accounted for?**

Ans. The expenditure incurred by the leaders of a Political Party (Star Campaigners) on account of travel by air or by any other means shall be accounted as expenditure of the Political Party. If any attendant including security guard, medical attendant, or any other person including any member of the party, who is not a candidate in the constituency concerned, or any representative of the electronic or print media, travels with the leader (star-campaigner) of the political party in his vehicle/aircraft/helicopter etc., then the travel expenses of such leader shall be wholly booked to the account of political party, provided that the said member of political party or media person or attendant sharing the transport with the leader (star campaigner) do not play any role in election campaign for any candidate in any manner. However, if any such person(s) sharing the transport with the leader plays any role in election campaign for the candidate(s) in any manner or if any candidate(s) travels with such leader in his vehicle/aircraft/helicopter, then 50% of the travel expenditure of the leader shall be apportioned to such candidate (s).

**7. If a person is provided with Z+ security then how his expenditure will be accounted?**

Ans. The cost of propulsion of State-owned one bullet proof vehicles by the persons provided with 'Z+' (Z plus) security should be borne by the person concerned when it is used for non-official purposes during electioneering. In case of the visiting political functionaries, who are "Star Campaigners", the expenditure, will be accounted for in the party's account. If the Star Campaigner is a candidate, the propulsion cost of vehicle in the constituency shall be accounted for in his election expenditure account. If the party functionary enjoying the security facility is not a Star Campaigner, and he campaigns for the candidate, the cost of propulsion of the security vehicle, used for such campaign shall be added to the candidate's account.

**8. Whether the expenditure incurred on construction of barricades and rostrums is to be booked in the account of candidate(s) or political party where "leader" (star campaigner) of a political party participate in a rally/meeting?**

Ans. Expenditure incurred on construction of barricades/ rostrums etc., either made by government agencies or by any private agency, on account of security considerations for a public rally/meeting, where a "leader" of a political party (star campaigner) is participating, is to be booked in the account of the candidate in whose constituency the rally/ meeting is taking place. If a group of candidates is present at the dais at that time, then the expenditure will be apportioned equally amongst those candidates.

## **C. Election Machinery**

**1. Who are the members of the District Expenditure Monitoring Committee (DEMC) and what are the functions of DEMC?**

Ans. DEMC consists of (i) Expenditure Observer in charge of the Constituency, (ii) District Election Officer (DEO) and (iii) Dy. DEO/Officer in charge of Expenditure Monitoring of the District. DEMC shall have to decide the case of suppression of election expenditure incurred by candidate after examining the evidence mentioned in the notice served upon the candidate by RO and the reply of the candidate thereto, preferably within 72 hours from the date of receipt of the reply from the candidate, whether such suppressed expenditure shall be added or not to the election expenses account of the candidate.

**2. When does the Expenditure Observer report in the district HQ and what are the duties he is required to perform?**

Ans. An Expenditure Observer has to make three visits to the ACs/Dist. Hq. assigned to him.

**1<sup>st</sup> Visit-**The Expenditure Observer shall reach the constituency on the day of the notification of elections for the duration of 3 clear days. During this visit he has to meet all the teams, engaged in election expenditure monitoring. He coordinates with DEO, S.P, Nodal Officers of Police, Income Tax and State Excise and other enforcement agencies. His contact numbers are also notified so that he can receive complaints from candidates and public regarding any untoward incident or malpractice during election process.

**2<sup>nd</sup> Visit-** The Expenditure Observer shall again visit the constituency for the second time, on the date immediately after the date of withdrawal of candidatures and shall remain in the constituency during the entire campaign period, and shall leave the constituency only after the poll. However, he has to stay till counting of votes, if he is so directed by the Commission. During this period he periodically inspects the functioning of all the teams engaged in expenditure monitoring and wherever there is laxity or irregularities in functioning of any of the teams, he brings it to the notice of the

DEO. He inspects the expenditure register of each candidate at least three times during the campaign period and give his comments on the discrepancies.

**3<sup>rd</sup> Visit-** The Expenditure Observer has to visit the district once again on 25<sup>th</sup> day after the declaration of results of election and stay in the district for 8 clear days to assist the DEO in scrutinizing the statements of accounts of election expenditure submitted by the candidates after the declaration of results. He should be present in the Account Reconciliation Meeting to be convened by the DEO on the 26<sup>th</sup> day after the declaration of results.

**3. Which teams form part of the Election Expenditure Monitoring Mechanism?**

Ans. The teams form part of Election Expenditure Monitoring Mechanism are:-

- Expenditure Observer (EO)
- Assistant Expenditure Observer (AEO),
- Video Surveillance Team (VST),
- Video Viewing Team (VVT),
- Accounting Team (AT),
- Complaint Monitoring Control Room & Call Centre,
- Media Certification & Monitoring Committee (MCMC),
- Flying Squads (FS)
- Static Surveillance Teams (SST)

**4. How many inspections are required to be carried out by the Expenditure Observer?**

Ans. A total number of 3 inspections are to be carried out by the Expenditure Observer. The dates of inspection are made known to all the candidates by the RO in advance. The last inspection is to be done not before 3 days from the date of poll, so that major campaign expenditure is covered under inspection.

**5. What is Shadow Observation Register (SOR)?**

Ans. A Shadow Observation Register (SOR) is to be maintained by the Accounting Team in a given format in respect of each candidate. This is to be maintained to cross check items of expenses actually incurred on major rallies/processions/meetings etc., with what is reported by the candidate.



**6. What is Folder of Evidence (FE)?**

Ans. Folder of Evidence has to be maintained by the Accounting Team along with Shadow Observation Register for each candidate. Evidences in the form of CD/DVD/documents etc., are cross referenced for the expenses entered in the Shadow Observation Register.

**7. What are the restrictions on printing of pamphlets, posters etc., relating to election campaign?**

Ans. No person shall print or publish, or cause to be printed or published, any election pamphlet or poster which does not bear on its face the names and addresses of the printer and the publisher thereof. He should not do so unless a declaration as to the identity of the publisher thereof, signed by him and attested by two persons, personally known to him, is delivered by him to the printer in duplicate. Moreover, within a reasonable time after printing of the document, one copy of the declaration is to be sent by the printer together with one copy of the document to the District Election Officer concerned or to the CEO if printed in the capital of the State. If a person contravenes any of the above said provisions mentioned above, then he may be punished with imprisonment which may extend to six months and with a fine up to Rs. 2,000/-.

**8. No. of days within which the National and State level political parties are required to send list of “leaders” (star campaigners) of their party to CEO and ECI?**

Ans. The list of “leaders” (star campaigners) should be communicated to the Election Commission and the CEO of the state within a period of 7 days from the date of issue of notification of elections. The recognized political party (National / State) can send names of 40 persons and a registered political party can send names of 20 persons to be treated as “Star Campaigners”. The travel expenditure of these “Star Campaigners” is not added to the expenditure of the candidate.

**9. What is the limit of carrying cash/gift items during election period?**

Ans. During checking by Flying Squad/ Static Surveillance Team, if any cash exceeding Rs. 50,000/- is found in a vehicle carrying a candidate, his agent, or party worker or carrying posters or election materials or any drugs, liquor, arms or gift items which are valued at

more than Rs. 10,000/-, likely to be used for inducement of electors or any other illicit articles are found in a vehicle, shall be subject to seizure.

**10. In what circumstances shall the IT Dept. be informed about seizures of cash/goods?**

Ans. If cash of more than Rs. 10 Lakh is found in a vehicle and there is no suspicion of commission of any crime or linkage to any candidate or agent or party functionary, then the SST shall not seize the cash, and pass on the information to the Income Tax Authority, for necessary action under Income Tax Laws.

**11. Who is the authority an aggrieved person should appeal/approach for releasing the seized cash etc., during election?**

Ans. Committee for taking decision on cash seized at District level consists of the following:

- (i) CEO, Zila Parishad/CDO/P.D, DRDA,
- (ii) Nodal Officer of Expenditure Monitoring in the District Election Office (Convenor), and
- (iii) District Treasury Officer.

The procedure of appeal against seizure has to be mentioned in the seizure document and it has to be informed to the aggrieved person at the time of seizure. In no case, the matter relating to cash/ seized valuables shall be kept pending for more than seven days after the date of poll, unless any FIR/Complaint is filed. The functioning of the Committee has to be given wide publicity so that there is no inconvenience to the public.

**12. Where should one complain about incidents of bribery/ liquor/cash distribution?**

Ans. There is Complaint monitoring Cell/ Call Centre in each district and its number is published in media also. Complaint can be made on this number. The Flying Squad will immediately reach the spot where any incident of bribery etc., is allegedly taking place.

**13. Who will bear the expenses for publishing ?**

Ans. Expenses, if any, will be borne by the candidate and the political parties in respective cases and shall be reflected in their expenditure statement.

**14. Whether expenditure on this account will be accounted for ?**

Ans. Yes. This being an expenditure in connection with the election, if expense is incurred in this regard, the same will be counted for the purpose of election and shall be reflected and lodged with DEO/CEO/ECI as the case may be.