

Instructions on Election Expenditure Monitoring (March - 2013)



ELECTION COMMISSION OF INDIA

PART

I

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1. Introduction:

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 prescribes varying limits of election expenditure for Parliamentary and Assembly Constituencies in each of the States and Union Territories. Particulars, which have to be shown in the account, are prescribed in Rule 86 of those Rules. The ceilings on expenditure as prescribed are enclosed at **Annexure 1**. Failure to maintain the account is an electoral offence under Section 171-I of the Indian Penal Code.

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 object 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 two fold. 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 a candidate is required to keep his election expenses within the ceiling prescribed by law, he has also to maintain a day to day and true account of his 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. The legal provisions regarding election expenditure are set out in **Annexure-1** of this Compendium. Instructions have been issued by the Commission from time to time on monitoring of election expenditure and its scrutiny. 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.

2. Types of Election Expenditure:

Election expenditure can be broadly put in two categories. The first type is the election expenditure, which is allowed under the law for electioneering, subject to it being within the permissible limit. This would include expenditure connected with campaigning like on public meetings, public rallies posters, banners, vehicles, advertisements in print or electronic media etc. The second category of the expenditure is, on items which are not permitted under law. For example, distribution of money, liquor, or any other item to the electors with intent to influence them comes under the definition of bribery and is an offence under the IPC and corrupt practice under the R.P. Act, 1951. 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* 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. 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.

3. Election Expenditure Monitoring mechanism:

For monitoring day to day election expenditure incurred by the candidate, election expenditure mechanism will be 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, the monitoring has to be done on a regular basis during the campaign period for it to be of any use. After the campaign is over it will be difficult to get any evidence of election expenditure. 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 collect proper evidence during election campaign, based on which it will be decided whether any expenditure is left out in the statements of accounts submitted by the candidates. The following will be the structure of the Expenditure monitoring mechanism:

3.1. Structure of Election Expenditure Monitoring Mechanism:

3.1.1. Expenditure Observers (EO) :

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

3.1.2. Assistant Expenditure Observers (AEO):

Assistant Expenditure Observers (AEO) shall be appointed for each constituency on date of notification of election by the DEO and if change is suggested by the Expenditure Observer, the same shall be carried out. The AEO shall be of the rank of Group B Officers or equivalent in other Central Government Services or Income Tax Officer (ITO) from the Income Tax Dept. Preference shall be given to employees of Income Tax, Central Excise, Audit and Accounts Department, employees of Central Government and Central PSUs engaged in work relating to Audit and Accounts. 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. He will be provided with a vehicle, one personal security and a local SIM card, 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. He shall claim the Daily allowance as admissible to him and shall be paid by DEO/RO

3.1.3. Video Surveillance Teams (VST):

One or more Video Surveillance Team shall be deployed for each Assembly Constituency/ Segment consisting of minimum one official and one videographer. If necessary, more number of teams may be deployed on the recommendation of Expenditure Observer. Assistant Expenditure observer shall be personally supervising 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 will be deployed to record the procession and the rally.

3.1.4. Video Viewing Team (VVT):

There shall be a **Video Viewing Team** for each Assembly Constituency/Segment with one officer and two clerks.

3.1.5. Accounting Teams (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.

3.1.6. Complaint Monitoring Control Room and Call Centre:

A 24X7 Call Centre will be established in the Control Room at the district level to operate from the date of announcement of election. The call center will be given toll free telephone number with 3 or 4 hunting lines which will be widely publicized for the public to inform corrupt practices related to election. A senior officer will be put in-charge of the control room and call center who will 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 center will be provided with sufficient staff to man the telephone lines round the clock.

3.1.7. Media Certification and Monitoring Committee (MCMC) :

There shall be a Media Certification and Monitoring Committee in each district. This will be in expansion of the existing Committee at the level of Returning Officer already in place for certification of advertisements in electronic media created vide Commission's letter No.509/75/2004/JSI, dated 15th April 2004. (**Annexure-17**). As per the instruction dated 27th August, 2013 (**Annexure-71**), of the Commission:

The District level MCMC shall be formed in each district with the following members:

- (a) DEO/RO (of Parliamentary Constituency)
- (b) ARO(not below SDM)
- (c) Central Govt. I & B Ministry official (if any in the district)
- (d) Independent Citizen/Journalist as may be recommended by PCI
- (e) DPRO/District Information Officer/equivalent – Member Secretary

The State level MCMC shall comprise of the following officers:

- (a) The Chief Electoral Officer, Chairman
- (b) Any Observer appointed by the Election Commission of India

- (c) One expert to be co-opted by the Committee.
- (d) Officer of Indian Information Service (IIS), (at the level of US/DS) posted in the State/UT, representing a media Department of Government of India as separate from the expert at (c) above.
- (e) Independent citizen or journalist as nominated by PCI (if any)
- (f) Addl/Jt CEO in charge of Media (Member Secretary).

3.1.8. Flying Squads (FS):

There shall be one or more dedicated Flying Squads under each Assembly Constituency/Segment for tracking illegal cash transactions or any distribution of liquor or any other items suspected of being used or bribing the voters. The Flying Squads will consist of one Senior Executive Magistrate as the Head of the Team, one Senior Police Officer of the Police Station, 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.

3.1.9. Static Surveillance Team(SST):

There shall be one or more surveillance teams under each Assembly Constituency with one Magistrate and three or four police personnel in each team. This team shall put check posts and keep watch on 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.

3.1.10. Expenditure Monitoring Cell:

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

- 3.1.11.** 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 expenditure related personnel and political party functionaries, coordination with all the DEOs and other enforcement agencies.

4. Functions of different teams in Expenditure Monitoring Mechanism:

4.1.1. Expenditure Sensitive Constituency (ESC):

On the basis of past history, profile of the constituency and other developments, the CEO shall identify the constituencies which are prone to high expenditure and corrupt practices. Such constituency will be termed as “Expenditure Sensitive Constituency”. For such constituencies, there will be two Assistant Expenditure Observers, two Flying Squads more number of static surveillance teams and video surveillance teams. 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.**

4.1.2. Expenditure sensitive pockets (ESP): 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.

4.2. Expenditure Observers:

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

4.2.2. 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 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.

4.2.3. The Expenditure Observer shall once again visit the district on 30th day after the declaration of results and stay in the district for 3 or 4 days to assist the DEO in scrutinizing the statements of accounts of election expenditure submitted by the candidates after the declaration of results. The DEO shall ensure that all candidates/agents lodge the account within 30 days of declaration of result.

4.2.4. Role of Expenditure Observer:

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

4.2.5. He shall supervise the functioning of Assistant Expenditure Observers. There may be more than one Assistant Expenditure Observer for a constituency, depending on the requirement. He shall give final training to the Assistant Expenditure Observers. 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.

- 4.2.6. 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 before 3 days from the poll day, so that major campaign expenditure is covered under inspection
- 4.2.7. He shall supervise the maintenance of the Shadow Observation Register for each candidate.
- 4.2.8. He 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 copy to CEO.
- 4.2.9. 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 fax the report to the Commission on the same day with copy to CEO.
- 4.2.10. He shall be mentioning the suppression of campaign expenditure, if any, vis a vis the shadow observation register, noticed during inspection of day to day account of the candidates. In this regard Order of the Commission issued on 14th March, 2013 (**Annexure-74**), for formation of District Expenditure Monitoring Cell 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. 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 mentioned for his comments on the DEO's Scrutiny Report.
- 4.2.11. If any candidate during all the inspections has reported "nil" expenditure either on public rally or posters/pamphlets or media expenses or vehicles expense, though he had obtained permission from the DEO, to hold such public rallies or use vehicles etc., such cases shall be brought to the notice of the DEO and Returning Officer with copy to the CEO immediately after each inspection, mentioning the names of such candidates and the heads of expenditure where it is shown as "nil".
- 4.2.12. **Expenditure Observer Reports**
He shall submit (i) Arrival and Departure Report within 24 hours (**Annexure 2**), (ii) First report on the third day of his first visit i.e., after the date of notification.(**Annexure 3A**), (ii) Second report within 24 Hrs after withdrawal of

candidature during the 2nd visit.(**Annexure 3B**), (iii) Third report after the poll (**Annexure 4**) and (iv) Fourth and final report after his 3rd visit as per proforma mentioned at **Annexure 5**.

Besides, he shall report to the Commission all the instances of *Paid News as reported by MCMC* on the same day, on which it is brought to his notice and forward a photocopy or CD/DVD of the Advertisement/Paid News to the Commission, with copy to the CEO enclosing a copy of the said Paid News

4.3.1. Assistant Expenditure Observer:

He shall be placed in the constituency from the date of the notification and will not leave the constituency without the permission of the Expenditure Observer. 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.

4.3.2. 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 (*See para 5.1 with regard to the maintenance of 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 his 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 copy to the DEO and CEO. If he thinks that the SST are not working in proper arterial roads, he may suggest changes.

4.3.3. He shall submit a daily report to the Expenditure Observer on all his activities as per **Annexure-6**. 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 will 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 in 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. 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 14th March,2013 (**Annexure-74**) In case of any difficulty, the Expenditure Observer in turn shall inform the Commission and seek its guidance.

4.3.4. The Assistant Expenditure Observer shall also 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.

4.3.5. The Assistant Expenditure Observer shall supervise the functioning of Media Certification and Monitoring Committee (MCMC) at the distinct 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 copy to the DEO and CEO.

4.3.6. If any public rally/procession/event could not be videographed due to unavailability of videographer, the Assistant Expenditure Observer shall mention such incident in 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 Shadow Observation Register.

4.4.1. Video Surveillance Teams:

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 the 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, number of furniture, size of rostrum, banner, and cutout etc. can be clearly seen and the expense thereon can be calculated. Wherever possible, statements of the drivers and passengers of the vehicle should also be recorded to prove that the vehicle was used for election purpose, if such vehicles are parked outside the site of rally.

4.4.2. During the shooting of the event, the video team shall also record in voice describing the estimated number and type 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.

4.4.3. The video surveillance team shall prepare a Cue Sheet at the time of recording in the format given in **Annexure -7**. This cue sheet should be given to the viewing team along with the recorded CD. The video CD should have 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.

4.4.4. 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.

4.5. Video Viewing Team: The Video Viewing Team shall make CDs in house out of the video recordings, captured by video surveillance Teams and video recordings should not be given to any outside agency for editing or 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 for identifying 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 put the rates for expenditure, calculate total expenditure based on the video evidences and make entry 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.

4.5.1. Police Observers:

In expenditure sensitive constituencies, Police Observers not below the rank of Dy. I.G. level from outside the State shall be deployed to inter-alia supervise the operation of Flying Squads, and Static Surveillance teams, in the region comprising of a few districts. The Police Observers shall ensure that all the complaints are promptly acted upon by the Flying Squad in a fair and impartial manner and the Static Surveillance teams work effectively. It shall be ensured that there is no multiple checking of a vehicle or person and the proper counter check is put to keep watch on the officials engaged in checking. He shall also ensure that the person from whom seizure is effected, is given proper acknowledgment and also the details of authority, to whom he has to appeal. A copy of the Daily Activity Report by the

Flying Squad and Static Surveillance Team will be forwarded to him on the same day. If he is not satisfied with the functioning, he will coordinate with the Nodal Police Officer of the State and the CEO to have central police force in the teams. In case the problem is not sorted out, he shall report to the Commission immediately.

4.5.2. The Police Observer shall report in the constituency on the date of notification and shall remain till the end of the poll. The Arrival and Departure Report along with the Police Observer Report-I and Police Observer Report-II will be sent to the Commission with a copy to the CEO. (**Annexure 51 and 52**)

4.5.3. The Police Observers shall also coordinate with Expenditure Observers regarding expenditure matters and with General Observers regarding MCC matters. He shall also coordinate with the officers of Investigation Directorate of Income Tax Department and officers of State Excise Department.

4.5.4. In case of any apprehension of law and order problem or large scale complaints about distribution of cash or gifts or liquor, he shall keep the Commission informed about remedial measures taken by him.

4.6. Flying Squads (FS) and Static Surveillance Teams (SST) : 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, or antisocial elements etc. in the constituency during election process, as per **Annexure-73** and Daily Activity Reports to be furnished by the FS and SST in the formats enclosed with it.

4.7. Expenditure Sensitive Pockets (ESP) (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 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 under video surveillance all the time.

4.8 Standard Operating Procedure for checking helicopters/Private aircrafts –

The Bureau of Civil Aviation Security vide its O.M. No. CAS-7 (15)/2011/Div-I (Misc.), dated 08.04.2011 and modified vide O.M No CAS-7(15)/2011/Div-I(Misc.) dated 14th February, 2012 (**Annexure-53 and 54**) has issued instruction, recommending the following steps:

(i) During election process, all rules and procedures with regard to frisking and pre-embarkation, checking of all persons (excluding the exempted category) and baggage, boarding any aircraft/helicopter including commercial/chartered flights is to be strictly followed in all operational airports. The police authorities of the

State/UT will carry out screening/physical checking of baggage in all remote/uncontrolled airports.

- (ii) If the CISF in the operational airports detects cash exceeding Rs.10 lakhs or bullion weighing 1 kg or more, moving to poll bound states or in airports of poll bound states, it shall instantaneously report this to the Income Tax Department deployed in the airport. The Income Tax Department on receipt of information shall take necessary steps under Income Tax Laws under information to the Commission.
- (iii) The entire operation from detection till seizure / release at airports/airstrips is to be captured by close circuit TV/video camera. For this purpose CCTVs are to be installed including in the airport office of the intelligence wing of the Income Tax Department.
- (iv) The recordings of such CCTV/Video are to be preserved by the authority and be made available to the Commission, whenever required.
- (v) On receipt of information, if the Income Tax Department decides not to seize the cash or bullion, then it shall inform the CEO of the poll bound State concerned immediately, before the landing of aircraft in their respective States and the CEO will alert the Flying Squad for any action (if necessary).
- (vi) No prior permission for landing or take off of 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 CEO of the State, about the travel plan of private aircrafts or helicopters as early as possible, preferably half an hour in advance.
- (vii) However, during election process the ATC shall keep record of all such private aircrafts or helicopters, landing and taking off from commercial airports including type of aircraft, the company which owns/ leases the aircraft, time of landing and take off and passenger manifest, route plan etc. The ATC shall make a copy of this information available to the Chief Electoral Officer of the State concerned within three days, after the date of landing/take off and the CEO 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.
- (viii) At airstrips and helipads, which are not used for commercial purpose, 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 and law and order issues. On receipt of such application, the DEO shall issue permission on the same day on priority basis.

- (ix). Every candidate shall also inform the Returning Officer concerned in writing within 3 days after the landing of the aircraft/helicopter, about the hiring charges paid/payable to the company owning/leasing the aircraft/helicopter, and name of the political party, if the party has borne the expense for the hiring.
- (x). Political parties shall submit to the Election Commission/ CEO of the State concerned within 75 days of completion of Assembly election or 90 days of completion of Lok Sabha election, as the case may be, 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/Instructions/2012/EEPS dated 5th February, 2012 at **Annexure 61**.

4.9.1 Nodal Officer at Police Headquarters: 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, all law enforcement agencies and with the Commission. The CEO will send a panel of three names of IG rank, who have not been admonished by ECI earlier. 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. 4.9.2. He shall train all master trainers of districts, who in turn shall train all personal engaged in Flying Squad or SST. He shall be responsible for coordination with other law enforcement agencies, engaged in the election expenditure monitoring.

4.9.2 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-8, 8A & 9** by fax to the Expenditure Monitoring Cell of Commission every day, with copy to CEO.

4.10. Accounting Teams:

4.10.1. 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-11**.

4.10.2. 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.

4.11. Complaint Monitoring Control Room and Call Centre:

There shall be a Call Centre for registering complaints and a Control Room for communication between various functionaries involved in expenditure monitoring in each district. All voice complaints made by any public/whistle blower should be entered in the complaint register with timings noted against each complaint.. 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. A register should also be maintained in the format given in **Annexure 13**, with the name and address of the complainant, nature of complaint, timing of complaint and action taken on the complaint by the Control Room. 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.

4.11.1. Media Certification and Monitoring Committee (MCMC) :

As already directed vide Commission letter No. 491/Media Policy/2010,dated 23rd Sept 2010 in relation to the measures to check *Paid News* (**Annexure-45**), the expanded and reconstituted committee at the District level, besides carrying out the already assigned work of certification of advertisements, will also monitor both print and electronic media including cable networks, and record either in CD or DVD/ keep a photocopy of all advertisements / *paid news* / election related news of the contesting candidates/political parties. The DEO shall ensure that this Committee is provided with all the national and local newspapers, having wide circulation in the constituency, three to four TV sets with connections of all the local and national News channels and one recording device and separate rooms so that they can watch and record all the advertisements/discussions related to the election.

4.11.2. The Commission vide its letters No. 509/75/2004/JS-I, dated 15th April, 2004 (**Annexure-17**) and No. 509/75/2004/J.S.-1/Vol.II/RCC,dated 21st November 2008 (**Annexure-26**) had directed that the advertisements of political nature on TV Channel, cable networks, radio, including the FM Channels, during the period when Model Code of Conduct is in operation, can only be made after prior clearance from Scrutiny Committee constituted by the Chief Electoral Officer concerned for the purpose. Application for such proposed advertisements shall contain the following details:

(i) Cost of production of the advertisement;

- (ii) Approximate cost of proposed telecast/ broadcast of such advertisement on a television channel or cable network/ Radio with the break-up of number of insertions and rate proposed to be charged for each insertion;
- (iii) It shall also contain a statement whether the advertisement inserted is for the benefit of the prospects of the election of a candidate(s) or political party/ parties;
- (iv) If the advertisement is issued by any person other than a political party or a candidate, that person shall state on oath that it is not for the benefit of the political party or a candidate; and
- (v) A statement that all the payments have been made by way of cheque or demand draft.

4.11.3. Whenever the District Level Committee or the committee constituted by the CEO, grants permission for any advertisement, it shall forward a copy of the permission along with all expenditure details to the concerned DEO and the accounting team which will include the expenditure in the Shadow Observation Register.

4.11.4. The political party/ candidate shall have to submit the details of expenditure on the telecast/ broadcast in electronic media and advertisement/ paid news in print media. If the MCMC finds that any advertisement has been made in TV, Radio, Cable Network, FM Channel, in favour of any candidate without proper permission, they shall inform the RO immediately, and the RO shall issue a notice to the candidate u/s 127 A of the R.P.Act, 1951.

4.11.5. If the MCMC finds any advertisement or advertorial published in Print Media, it will 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. As per instructions of the Commission vide No. 491/Media/2012 dated 08.06.2010 (**Annexure 29A**) and **3/09/2007/JS-II dated 16.10.2007 (Annexure 29D)**, printing other documents for the purpose of section 127A includes any advertisement inserted in news paper and "Paid News" published in any news paper. For violation of this provision, the penalty on the printer or the person is six months of imprisonment or fine up to Rs. 2000/-. Therefore, the R.O. shall issue notice to candidate bringing to his notice such advertisements published and the notional expenditure involved in the advertisement and whether declaration/authorisation has been given by him for printing such material. Thereafter, the matter will be taken up with such media

house, for printing advertisement, in violation of section 127 A of R.P. Act 1951. In this regard Commission's instructions contained in its letter no. 509/75/2004/JSI/VoIII/RCC, dated 21-11-08 given at **Annexure-26**, may also be followed. The format for application of Advertisement and Certification of Advertisement for telecast are also enclosed at **Annexure 27** and **28**.

- 4.12.1. Paid News:** The *Paid News* has been defined by 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 ECI circular No.491/Media/2010 dated 8th June 2010 sets out the approach to *Paid News* and the action that needs to be taken. (**Annexure-29A**). 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., (**Annexure 63**) 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 format given in **Annexure-12** 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.
- 4.12.2.** 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/DPIR 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.
- 4.12.3.** The copies of all such notices along with the paid news should be displayed in the notice board of R.O 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.
- 4.12.4.** In case of dispute by the candidate in admitting the expenditure on account of *paid news*, such cases may be considered in appeal by the State level committee already envisaged in Commission's circular dated 8th June 2010, which has been again

expanded and reconstituted, and the membership notified by Commission's separate circular vide letter no. 491/Media/2009 dated 18.03.2011 (**Annexure-29B**). The Commission has issued guidelines putting time frame for appeal against decision of MCMC to State Level MCMC and also the procedure involved vide its letter no.491/Paid News/2012/Media,dated 27th August,2012 (**Annexure-70**)

4.12.5. In order to bring uniformity in dealing with the instances of alleged *Paid News* and advertisements on TV/Cable Channels owned by political parties or their functionaries/ office bearers, the Commission vide its letter No. 491/Media/2011(Advt, dated 16-08-2011 (**Annexure 29 C**) has directed the CEOs of all the states to issue the following guidelines: -

1. Six months before the due date of expiry of Lok Sabha or the State/UT Legislative Assembly, as the case may be, a list of television channels/radio channels/newspapers, broadcasting/ circulated in the State/UT and their standard rate cards shall be obtained by the CEOs and forwarded to the Commission. Similar action be taken in respect of any news channel, newspaper, etc., introduced within this said period of six months.
2. The Media Certification and Monitoring Committee (MCMC) at District level and State level will monitor all political advertisements in relation to candidates, either overt or covert, and will intimate the Returning Officer for issue of notices to candidates for inclusion of notional expenditure based on standard rate cards in their election expenses account, even if, they actually do not pay any amount to the channel/newspaper, that is otherwise the case with "Paid News". This will also include publicity by or on behalf of candidate by Star Campaigner (s) or others, to impact his electoral prospects. A copy of the notice will also be marked to Election Expenditure Observer.
3. In case of bye-election to Parliamentary or Assembly constituency, the standard rate card will be obtained by the District Election Officer concerned immediately on announcement of the bye-election and Media Certification and Monitoring Committee (MCMC) will take due action immediately afterwards.
4. Like in the case of "Paid News", the Chief Electoral Officer and District Election Officers will brief political parties and media houses about the above guidelines before the commencement of the election campaign.
5. In case of any technical doubt relating to the application of the standard rate card, the matter would be referred to the DAVP, Ministry of I&B, Govt. of India for advice.

4.12.6. 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. A meeting shall be taken by the DEO with the

political parties and also with the representative of news papers and Televisions channels separately to clearly tell 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 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 thorough Political Parties, advise all their candidates to exercise similar restraint on expenditure. At the state level, the Chief Electoral Officer shall do the same exercise.

4.12.7. 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 20th January, 2012, at **Annexure 58**)

4.12.8. The Commission has issued Code of Conduct for Television broadcasts in connection with election as per **Annexure-72**.

4.13. 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 equipments. 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.

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

5. Procedure for Expenditure Monitoring:

The following monitoring procedure shall be followed during election process:

5.1. Maintenance of Shadow Observation Register and folder of evidence:

A Shadow Observation Register for each candidate shall be maintained by Accounting Team in the format as enclosed at **Annexure 11**. 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 Expenditure Monitoring. The purpose of this Register is to cross check items of the major expenses incurred and reported by the candidate.

- 5.1.2.** 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.

- 5.1.3.** 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.

5.2. Folder of Evidence:

The folder of evidences 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..

- 5.3.** 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, this expenditure should also be entered in the Shadow Observation Register along with the evidence and the details of FIRs filed are to be entered in the Shadow Observation Register. A report is to be sent to the Commission within 24 hours by the Expenditure Observer about such incidents.

- 5.4.** 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.

5.5.1. 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-16** along with the application for permission.

- 5.5.2.** 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.

- 5.5.3.** 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.

- 5.5.4.** All expenses relating to rally or procession organized while filing nomination shall be included in the accounts of the candidate.
- 5.5.5.** Commission has issued instruction No. 76/Instruction/2011/EEM.dated 07.04.2011 (**Annexure 56**) that when members of public attend voluntarily 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).
- 5.5.6.** 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).
- 5.5.7.** 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.
- 5.5.8.** 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 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.
- 5.5.9.** 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.

5.6.1. 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 campaigner from Recognized Political Party/Other than Recognized Political Party shall make it available to all Retuning Officer/DEO/Expenditure Observer and place it on their website.

5.6.2. In the event of 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 mentioned by the Dignitary/Star Campaigner, then also the entire expenditure in 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 entry of expenditure in the Shadow Observation Register of such candidates.

5.6.3. Helicopter or Aircraft Expenses: One of the major items of election expense is by way of hiring helicopters and aircrafts. As per Commission's instructions, if the name of star campaigner of the political party has been intimated to the Commission/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, as per instructions contained in the Commission's letters No. 437/6/INST/2008-CC&BE, dated 31st October, 2008 No76/2009/SDR, dated 31st March, 2009 and dated 20th August 2009, (**Annexure-46, 47 & 48**), will be added to the candidate's expenses. If more than one candidate(s) is sharing the facilities then 50% of the travel the expenditure is to be apportioned among those candidates. (**Annexure-48**)

5.6.4 "If any attendant including security guard, medical attendant, or any person including any member of the party, who is not a candidate in the constituency concerned, travels with leader (star campaigner) of the political party, 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 political leader to the account of the candidate, if such person sharing the transport with the leader (Star Campaigner), does not play any role in election campaign for the candidate. (Commission's letter No.76/Instructions/2012/EEPS dated 20th January, 2012,at **Annexure 58)**"

5.6.5. 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 exempt and should be added to the candidate's expenses. In this regard Commission's instructions contained in its letter no.437/6/2008-CC & BE, dated 24-10-08, relating to use of helicopters are enclosed at **Annexure-25**.

5.6.6 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.

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. 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 3rd June 2011, at **Annexure 55)**

5.7.1. 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 127-A of RP 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 2nd September 1994 (**Annexure-18**).

- 5.7.2.** 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 20th January, 2012, at **Annexure-58**)
- 5.7.3.** 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 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.
- 5.7.4.** In all such cases where there is violation of the provisions of Section 127-A of R P Act 1951, 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.
- 5.8.1. Monitoring of use of vehicles during electioneering:**
- Each candidate shall submit before the R.O., details of all vehicles proposed to be used by him for his election campaign. The R.O. 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.
- 5.8.2.** 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 Shadow Observation Register.

- 5.8.3.** 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-30** may also be followed for further guidance.

- 5.8.4.** 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. Report should also be given by Flying Squad to the Assistant Expenditure Observer for adding the expenditure in the hands of the candidate who was actually using this vehicle.

5.9. Monitoring of expenses on constructions of barricades and rostrums etc.

If expenses on construction of barricades/ rostrums etc. are made by the Government agencies on account of security considerations, it should be booked as expenditure of the candidate in whose constituency the meeting takes place. If a group of candidates are present at 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 R.O. shall call for the information of expenditure from such agency within three days. If any travel agency is engaged to provide the transport facility, the R.O. shall call for the expenses details from such agencies within 3 days. This information will also be intimated to the R.O. and the D.E.O. 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-31**).

- 5.9.1 (i)** If the Video Van is used by the political party during election process for general party propaganda without mentioning the name of any candidate or without photo of candidate except star campaigner 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. (Commission's letter no. 76/Instructions/2012/EEPS/Vol. I dated 9th February, 2012, at **Annexure 62**)
- (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).

5.10. Other Monitoring Mechanism :

5.10.1. 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 are being utilized for election campaigns. Inasmuch 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 RP Act, 1951 and the IPC. The DEOs shall call for report on alternate day of the SHG /NGO activities in their district during the election process.

5.10.2. 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.

5.10.3. 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 60**) 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/ repoll in the constituency.(Commission's Instruction letter No. 76/Instruction /2011/EEM,dated 5th December, 2011 **Annexure 60**)

5.10.4. 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 evidences and lodging police complaints. The DEO should arrange meeting with citizen forum, volunteers, Nehru YuvaKendras and other NGOs to get appropriate information in right 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.

5.10.5. 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 Government to influence the voters. It is to be noted that while poor people are not 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 gift article 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.

5.10.6. 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, offtake, 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 previous year.
- (ii) Intensive 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 deputed round the clock from the date of notification till the completion of Poll/ Repoll. All distilleries and warehouses in the State shall be put under 24X 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, conduct raids to seize illicit liquor.
- (iv) The District Level Nodal Officer will submit report on alternate day as per the proforma given in **Annexure- 22** 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.

5.10.7. Monitoring of cash withdrawal from Banks:

The DEO shall ask all the banks to submit daily report on suspicious withdrawal of cash from bank account of any individual person during election process. The Commission vide its letter No. 61/Complaints/AP-LS/2012/EEPS dated 19th July,2012(**Annexure-64**) has directed the DEOs to call for the following suspicious transactions from the bank:

1. (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.

The DEO shall ensure that the reports are received regularly from banks and the same are handed over to Expenditure Observer for analysis and 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 nature of withdrawal of 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.

5.10.8 Standard Operating Procedure for transportation of cash by ATM Vans and others

In pursuance of 'SOP' prescribed by the Ministry of Finance (Department of Financial Services), copy enclosed as per **Annexure-66**. 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 card 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) 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.

- (iv) The aforesaid procedure shall be part of the standard operating rules and procedure of banks for transport of cash. (**Annexure-66**)

5.11 With regards 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. (Refer **Annexure- 65**).

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/VolII,dated 16th January,2013(**Annexure-65**)The Daily 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.

6. Maintenance of accounts by candidates:

6.1. Procedure for maintaining accounts of election expenses by the contesting candidates:

6.1.1. As per section 77 of the R.P.Act, 1951, every candidate during an election shall either by himself or by his selection 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.

6.1.2. 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-20**) that in 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 36 to 44**.

6.2.1. Separate Bank Account to be opened by each candidate for election expenditure:

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.

6.2.2. 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 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.

6.2.3. The bank account can be opened anywhere in the state. The accounts can 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.

6.2.4.. The DEOs will issue suitable instruction 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.

6.2.5. The Commission has issued Instruction No. 76/Instruction/2011/EEM dated 7-4-2011 (**Annexure-55**) 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. 20,000/- 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.

6.2.6. The candidates are required to deposit all the amount 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”.

6.3.1. 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 as in **Annexure-14**, given to him by the Returning Officer at the time of filing of nomination papers. **This Register shall consist 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 this very Register in the said three Parts for inspection by the Expenditure Observer at least three times during the campaign period.

6.3.2. 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.

6.3.3. 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 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 of 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 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 the 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 avoid carrying huge amount of cash in the constituency during election campaign.

(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 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.

6.3.4 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-49**) 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 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/ZilaParishad , as any agent for a candidate , would also apply for 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 CE Rules, 1960, is authorized to perform on behalf of the candidate.

7. Inspection of the Election Expenditure Register:

- 7.1** 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.
- 7.2.** 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 Press. For convenience, for each candidate the timing of inspection may be specified between 10.A.M to 5 P.M. Timing should be fixed in such a way that the work should be completed before 7 P.M. The inspection should be done either in the office room of the R.O. or any other conference room/office chamber. The last inspection should be fixed not before 3 days from the day of poll.
- 7.3.** 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.
- 7.4.** 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 R.O 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 day to day account of election expenditure as required under Section 77 of RP Act 1951. This notice shall be given widest possible publicity and a copy shall be displayed on the notice board of the R.O. 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.
- 7.5.** Publicity should also be given that members of the public can be present during inspection of expenditure Registers 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.

7.6. Order of the Commission dt 14.03. 2013 (refer Annexure-74)

- (i) If the Returning Officer or any officer authorised, is in receipt of information during election process that any candidate has incurred or authorised 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 authorised officer or Expenditure Observer, then the Returning Officer shall issue a notice alongwith 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 facts of suppressed expense mentioned in the notice, the same shall be added to his election expenses.
- (iii) 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.
- (iv) 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.
- (v) After the order by DEMC, the DEO may consider to include such expenses in the election expenditure account of such candidates while sending the scrutiny report under Rule 89 of the C.E. Rules, 1961 on election expenditure of the candidate to the Commission after the election.

- (vi) If any item of expenditure authorized/ incurred by the candidate or his agent after the last date of inspection of his account is not shown correctly in his election expenses statement submitted within 30 days of declaration of result, as compared with the expenses recorded in the Shadow Observation Register, a notice shall be issued and served on the candidate or his agent by DEO preferably within 24 hours of submission of the account by the DEO. The candidate shall submit his reply to the DEO within 48 hours of the receipt of such notice explaining his position.
- (vii) If the candidate does not submit any reply on the suppressed amount of election expense or submits reply disagreeing with such suppressed amount, the DEO, in consultation with the Expenditure Observer, shall decide the case after considering such reply and intimate his decision on the said amount of election expenditure to the candidate/agent and also mention the same in his scrutiny report submitted to the Commission. The notice, the reply by the candidate to the notice and decision of the DEO shall be displayed on the notice Board.

8. Meeting of the CEO, DEO with the political parties and Media and meeting of the RO with the candidates.

- 8.1** The CEO shall hold meeting with all political parties at statelevel 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.
- 8.2** The CEO shall hold a meeting with all media houses and journalists at state level and explain the provisions of section 127 A R.P Act 1951 and the instructions of ECI on advertisement and Paid News. He shall also hand over the copy of compendium of Election Expenditure Instruction to them
- 8.3** 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 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.
- 8.4** The DEO shall also discuss the rates of various items of election expenses with them and notification of rates should be done after considering the opinion of all political parties. If the rates are different for cities and rural area, then such differential rates are to be notified.
- 8.5** 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/DPIR rates shall also be communicated to the candidates. The Assistant Expenditure Observer or Expenditure Observer shall also attend this meeting along with the RO.

9. Training of the election agents of the candidates on expenditure monitoring and maintaining the Registers:

- 9.1.** One day facilitation training programme will be organized by the RO and Assistant Expenditure Observer for training of all election agents of the candidates either on the same day of meeting with the candidates or a day after, in order to explain the modified procedure of maintaining registers on various expenses and dates of inspection.
- 9.2.** On the Procedure to make entry in the registers, the Expenditure Observer shall organise training for all agents, just before the date of first inspection. A sample Guidelines note for making entry in the register is also attached alongwith the registers.

10. Expenditure by Political Parties and other persons.

- 10.1** Section 77(1) of the Representation of the People Act, 1951, provides that every candidate contesting election shall keep a correct account of all election expenditure incurred or authorized by the candidate or his election agent. The expenditure incurred on travel by leaders of a political party whose names have been communicated to the Commission and Chief Electoral Officer within 7 days from the date of issue of notification of election as required under Explanation-2 to Section 77(1) is not deemed to be expenditure incurred or authorized by a candidate of that political party for the purpose of the said section. **If such intimation is not received from the party within the stipulated time, the expenditure on travel of such leaders shall be added to the candidate's expenditure.**
- 10.2.** 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 the 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.
- 10.3.** 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.
- 10.4.** The travel expenses of a leader of a political party covered under Explanation-2 to Section 77(1), will still be accounted for in the election expenditure of the candidate where such leader happens to be himself a candidate. When he goes out of his constituency to other constituencies or comes back to his own constituency from other constituencies as a star campaigner, the expenditure on his travel from his constituency to other constituencies and back would fall within the exempted category. Once he reaches his constituency and travels within his own constituency, expenditure on such travel would be liable to be accounted for by him in his election expenditure.
- 10.5.** The lump sum amount given either in cash or in kind by the political party shall be reported by the party as well as the candidate in his day to day accounts and the abstract statement of election expenses, required to be filed within 30 days of declaration of result. .
- 10.6.** 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.
- 10.7** 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 9th February, 2012 enclosed at **Annexure 59**) . The reporting format of the Political Parties has been modified vide Commission's letter No.76/EE/2012-PPEMS dated 21st January, 2013(**Annexure 75**)

11. Scrutiny of the Statement of Accounts and the DEO's Report to the Commission.

11.1 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 send the candidate wise scrutiny report and summary report of all the candidates as per the format enclosed as **Annexure 21** to CEO of the State immediately within 7 days of their receipt. He shall follow the Order of the Commission, no. 76/ Instructions/ EEPS/2013/Vol I, dated 14th March,2013(**Annexure-74**) before sending the scrutiny report to the CEO.. Where the DEO is of the opinion that the account of the election expenses of any candidate has not been lodged in the manner required by the Act and the rules and he has the reason to believe that the expenditure statement submitted by the candidate is not a true account of his expenditure, then the DEO shall record the reason and report to the Commission that the Account statement is not in the manner prescribed. He shall obtain the comments of Expenditure Observer, original account of election expenses of that candidate including the vouchers and his comments citing defects in the said account before forwarding to CEO and he shall retain a photocopy of such account.

11.2. Scrutiny of accounts shall be done by the DEO to determine whether the account submitted by the candidate is a true account of his election expenditure or the candidate has hidden or undervalued some part of his election expenditure. The Expenditure Observer, the Assistant Expenditure Observer and the Nodal Officer of Expenditure Monitoring Cell will help the DEO in the examination of accounts and preparation of his report to the Commission in modified form. The Shadow Observation Register and the Folder of Evidence should be taken into account while examining the accounts and forwarding the DEO's report to the Commission. The account of expenditure submitted by the candidate should be compared with the Shadow Observation Register. All notices issued earlier to the candidate or his election agent and replies received, if any, must be considered as evidence during

scrutiny of account by the DEO. All the remarks made by the Observers or any other officer in the expenditure register of the candidate or on any other authorized document should be taken into consideration while scrutinizing the correctness of the account of elections expenses filed by the candidates. The Expenditure Observer shall give his comments on the Scrutiny Report. If he does not agree with the DEO, he shall mention the facts citing the evidences, in the space mentioned in **the DEO's Scrutiny report in Row 12 (Annexure 21)**, which is seen by the Commission for issuing notice.

11.3. During scrutiny, if the DEO finds that the expenditure in respect of any item or event as per the Shadow Observation Register is higher than the figure reported by the candidate, and the notices have not been issued by the RO earlier, then he will direct the RO to issue notice to such candidate as per Order of the Commission, no. 76/Instructions/EEPS/2013/Vol I, dated 14th March, 2013(**Annexure-74**) and reply of the candidate shall be considered in District Expenditure Monitoring Cell (DEMC) before sending final report, mentioning such discrepancy and evidences gathered during the election period. It may be ensured that the notices are served properly and acknowledgments are duly obtained. If the candidate fails to respond to the notice validly served on him within the time stipulated for this purpose in the notice, the DEO shall send his report to the Commission through CEO with his appropriate comments. Complaints with respect to election expenditure and reports of inquiry on these complaints should also be considered during the scrutiny.

11.4 The Expenditure Observer, during his third visit shall send to the Commission his 4th and final report (**Annexure 5**) and simultaneously he has to give his comments in the prescribed para and the DEO's 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 21**). 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.

11.5 The abstract statement of accounts filed by the candidates, within 30 days of declaration of result shall be scanned and put in the website within two 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 EEMS Software within 15 days of the report.

12. Report by the CEO

The CEO shall examine report submitted by the DEO, and shall forward the same to the Commission **within a week** after receiving the report from the DEO along with additional comments if he/she feels so.

13. Role of the Returning Officer in Expenditure Monitoring:

Returning officer shall ensure that the revised combined format of Affidavit 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 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 the permission letters promptly to the candidates as required under the law or rules.

- 13.1. 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 EO. He shall also supervise complaint monitoring system and ensure that every complaint is inquired into within 24 hours of receipt.
- 13.2. He shall ensure that all the documents required to be put on the notice board of the RO under these or any other instructions, rules or law are put 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.
- 13.3. It is decided by the Commission that the affidavits on declaration of Assets and liabilities by the candidates of recognized political parties are put on the website on the same day. The affidavits in respect of other candidates may be put within one day after scrutiny of nominations. **(Refer last Annexure at the end of these instructions).**
- 13.4. He shall issue notices to the defaulting candidates, as suggested by the Expenditure Observers.
- 13.5. He shall ensure that after seizure by FS and SST, FIR/ complaint is filed promptly.

14. Role of the District Election Officer (DEO).

- 14.1. 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 Observers 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.

- 14.2** The DEO in 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 CEO shall also obtain hourly rates of helicopters/aircrafts used for the purpose of rally by candidates/star campaigners/other dignitaries, which will be notified by the DEO.
- 14.3** 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/DPIR 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 -44**) may also be followed for further reference.
- 14.4.** He shall hold a meeting/one day workshop of all recognized National and State level Political Parties within 3 days of the announcement of elections by the Commission to explain the process of expenditure monitoring, legal provisions relating to election expenditure and consequences of non-compliance of these provisions. He shall handover a copy of compendium on Expenditure Monitoring Instructions, revised format of affidavits and other instructions.
- 14.5.** He shall be responsible for the proper functioning of the Complaint monitoring control room and call center in the district.
- 14.6** 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.
- 14.7.** 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 with the assistance and support of the Expenditure Observer and 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 –21**.
- 14.8.** The DEO shall submit a monthly report of the pending cases, where accounts are not submitted or are defective, to the CEO by the 2nd day of every month in the format given in **Annexure-23** 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 5th day of every month.
- 14.9.** He shall forward the report within 35 days of declaration of result to CEO on Election Expenditure on Public meeting or Rallies, Hoardings, Advertisements,

Banners, Posters, Travel Expenses etc. by the political parties incurred during the period from announcement of election by ECI and the date of notification of election and also during the period after notification to the date of declaration of result (**Annexure- 19**).

15. Action at the level of the Commission Headquarters :

15.1. 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.

15.2. 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 will pass appropriate orders.

16. Role of Political Parties:

16.1. The National and State level political parties should send the list of their Star Campaigners to CEO and ECI within 7 days of notification of election.

16.2. 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.

16.3 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 amount of cash in the constituency during the election campaign. The parties are required to exercise self-restraint in election expenditure and advise their candidates for doing so.

16.4. 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.

17. Training :

- 17.1.** In depth training of all the officers involved in the process of expenditure monitoring is needed. CEO will prepare State specific training material in English, Hindi (in Hindi speaking states) and vernacular language and send the English version to the Commission for approval. Once it is approved, it shall be handed over to the trainers in each district.
- 17.2.** The CEO will appoint a Joint/Addl. CEO, who will be in charge of the Expenditure Monitoring Cell and Training on expenditure. He will be the Master Trainer who will be trained by the Commission. The DEO will appoint one ADM/SDM level officer to be the Nodal officer of Expenditure Monitoring of the district. The Joint/Addl. CEO will train all the District Level Nodal officers. The Nodal Officer of expenditure monitoring cell of each district in turn will be in charge of the training of all the officers to be deployed in various teams such as Control Room/Call Center, Accounting Team, Video Viewing Team, Video Surveillance Team, Media Monitoring Team, Police Personnel of the Surveillance Team under each Police Station and Assistant Expenditure Observer.
- 17.3.** Training of the officers on expenditure monitoring shall begin as soon as elections are announced by the Commission, but the training of FS and SST shall be done before three months from the date of expiry of the Assembly/Parliament. There will be at least two trainings for every officer involved in expenditure monitoring. First training will be given by the Nodal Officer of the Expenditure Monitoring Cell under the supervision of the DEO and the second training by the Nodal Officer and the Assistant Expenditure Observer. Equal emphasis should be given in the training to the explanation of legal provisions, filling up of forms, and the procedural aspects of expenditure monitoring.
- 17.4.** After scrutiny of nominations, the Nodal Officer along with the Assistant Expenditure Observer shall train all the election agents of the candidates about the new procedure. They shall explain how to maintain the day to day accounts, cash register and bank register and also the procedure to file the final accounts after the declaration of results.
- 17.5.** It will be the responsibility of the DEO, to arrange one-day facilitation training programme for all the election agents/candidates and the personnel engaged for receiving the accounts, within one week before the final date of submission of the account of election expenses. The Nodal Officer of the Expenditure Monitoring Cell and Assistant Expenditure Observer should be associated in the training programme to explain the procedure, 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.

- 17.6.** The DEO shall issue a letter just after declaration of results to all the candidates for lodging the account within 30 days of declaration of result and shall mention the date of facilitation training in that notice.
- 17.7.** Adequate number of officers who have experience in handling the accounts shall be appointed to receive the statements of accounts. The Nodal Officer of the Expenditure Monitoring Cell will train these officers in such a way that they facilitate the candidate/his agent in filing correct statement with all procedural requirements.

The scope of the training will be as follows:

(A) Procedural requirements for lodging of the accounts:

- (i) The candidate has to submit the Abstract Statement as per **Annexure – 15** along with the Register of day to day accounts, bills and vouchers and the supporting affidavit. The candidate's total election expenditure as incurred or authorized by him should be mentioned in column 2 of Part-III of the Abstract Statement. The name of the political party and amount spent by them should be mentioned in Column 3 of Part-III of the Abstract Statement. Name of other individuals/associations/or body of persons who have incurred expenditure on behalf of the candidate in respect of various items should be mentioned in column 4 of Part-III of the Abstract Statement. Details of expenditure on vehicles used should be filled up in Part-IV of the Abstract Statement. All columns (1-9) should be properly filled up.

Details of expenditure on Public Meetings/Rallies etc. should be filled up in Part-V of the Abstract Statement. Details of expenditure on travel of leader (s){Star Campaigners} of the political party nominated in terms of explanation (2) under section 77(1) of the R.P.Act, 1951 should be filled up in column 1-12 of Part-VI of the Abstract Statement.

(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 VI 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 R.O 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 R.O 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.

17.8. 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, 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.

17.9. 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.

18. Election Expenditure Statement of the Candidate on the CEO`s Website and EEMS Software

18.1 Scanned copy of the Abstract Statement(Part I to Part VI) 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. 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, 2013(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.

18.2 The scrutiny report of DEO for each candidate is to be entered in EEMS Software, by the office of the DEO within a week after submission of DEO`s Scrutiny Report.

19. Compilation of Seizure Reports

19.1 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 50**) after taking necessary inputs from the Nodal Officer of Police, IGP, DEOs etc. and DG Income Tax (Inv), **and furnish the same to the Commission on the day of poll** . Simultaneously the Nodal Officer of the Police , Nodal Officer of the Excise Department and Nodal Officer of Income Tax Department will send their separate consolidated report of seizure made during election process on the day of poll in prescribed format (**Annexure67, 68, 69**)

19.2 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.

19.3 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 7th day of the succeeding month.

19.4 The CEO shall also forward the expenses incurred in public rallies/public meetings/hoardings/banners, travel expenses, advertisements, media expenses by political parties during the period from the announcement of election to the notification of election and also during the period after notification to declaration of result within 30 days of the declaration of result. The Commission on receipt of the same will examine, whether the political parties have correctly shown all the expenditure incurred by them in the report to the Commission.

19.5. The instructions should be brought to the notice of all concerned.

PART

II

Legal Provisions

Indian Panel 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.

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.

171.I. 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.

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 removal of doubts, it is hereby declare 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 purpose 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 discharged 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 purpose 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 person 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 Officer 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.

[The Supreme Court has in L.R. Shivaramagowde Vs. P.M. Chandrashekar- AIR 1999 SC 252 held 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]

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:

- (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 excommunication 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;
 - ²[(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:

3[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.]

4[(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.]

- 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 purpose 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.

Conduct of Elections Rules, 1961

- 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 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 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,[district election officer] shall report to the Commission-

- (a) the name of the 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 the 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 of election expenses in any one	
		Parliamentary Constituency	Assembly Constituency
	1	2	3
1. STATES			
1	Andhra Pradesh	40,00,000	16,00,000
2	Arunachal Pradesh	27,00,000	10,00,000
3	Assam	40,00,000	16,00,000
4	Bihar	40,00,000	16,00,000
5	Goa	22,00,000	8,00,000
6	Gujarat	40,00,000	16,00,000

Sl. No	Name of State or Union Territory	Maximum limit of election expenses in any one	
		Parliamentary Constituency	Assembly Constituency
	1	2	3
7	Haryana	40,00,000	16,00,000
8	Himachal Pradesh	40,00,000	11,00,000
9	Jammu & Kashmir	40,00,000	-----
10	Karnataka	40,00,000	16,00,000
11	Kerala	40,00,000	16,00,000
12	Madhya Pradesh	40,00,000	16,00,000
13	Maharashtra	40,00,000	16,00,000
14	Manipur	35,00,000	8,00,000
15	Meghalaya	35,00,000	8,00,000
16	Mizoram	32,00,000	8,00,000
17	Nagaland	40,00,000	8,00,000
18	Orissa	40,00,000	16,00,000
19	Punjab	40,00,000	16,00,000
20	Rajasthan	40,00,000	16,00,000
21	Sikkim	27,00,000	8,00,000
22	Tamil Nadu	40,00,000	16,00,000
23	Tripura	40,00,000	8,00,000
24	Uttar Pradesh	40,00,000	16,00,000

Sl. No	Name of State or Union Territory	Maximum limit of election expenses in any one	
		Parliamentary Constituency	Assembly Constituency
	1	2	3
25	West Bengal	40,00,000	16,00,000
26	Chhatisgarh	40,00,000	16,00,000
27	Uttarakhand	40,00,000	11,00,000
28	Jharkhand	40,00,000	16,00,000
II. UNION TERRITORIES			
1	Andaman and Nicobar Island	27,00,000	-----
2	Chandigarh	22,00,000	-----
3	Dadra and Nagar Haveli	16,00,000	-----
4	Daman and Diu	16,00,000	-----
5	Delhi	40,00,000	14,00,000
6	Lakshadweep	16,00,000	-----
7	Puducherry	32,00,000	8,00,000

(M/o Law Notification No. 11019(1)/2011-Leg.II dated 23rd February, 2011)

ARRIVAL/DEPARTURE REPORT OF THE EXPENDITURE OBSERVER
(To be submitted immediately after arrival/departure)

Date of Reporting		
Observer Name		
Observer Code		
No. and Name of the Constituency/ies		
Name of the State		
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 :
Date :

Signature of the Observer

Expenditure Observer Report-I
Preparedness Report for the Expenditure Monitoring (To be submitted separately for
each Assembly Segment 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 Expenditure Observer has appointed Assistant Expenditure Observer as the Designated Officer to 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 prospective candidate with following: (i) Revised format for assets and liability for the candidate. (ii) Prescribed Register for maintaining day-to-day account of election expenditure as per the new format.		
	(ii) Format of “Abstract Statement of Election Expenses”, and Affidavit		
	(iii) Written communication by the Returning Officer detailing the provisions of maintenance of accounts of election expenses immediately after the nomination of the candidates.		
(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		

Sl.No.	Description	Yes	No
i)	Has the same been apprised to the contesting candidates and the Assistant Expenditure Observers and Members of Expenditure Monitoring Teams.		
(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)	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 functioning as pointed out by the teams.		
(l)	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 submitted separately for each Assembly Segment within 3 days 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 new 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		
(j)	Whether such reports exceeding Rs. 10 lakh are being forwarded to Nodal Officer of Income Tax		
(k)	Whether Assistant Expenditure Observers have entered 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 MCMC is provided with all infrastructures like TVs with cable connection and Newspapers?		
(n)	Whether the constituency is declared Expenditure Sensitive? 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

Expenditure Observer Report-III

Expenditure Report after Completion of Poll

(To be submitted by e-mail and Fax 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	

Sl. No.	Description	
(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.	

Sl. No.	Description		
	(iv) Mention the names, who did not produce register in spite of notice.	(i) (ii) (iii)	
(f)	Candidates who were issued notice by RO/DEO	Number	Names
	(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 the location and authority which effected the seizure separately.		
(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.		
(m)	If so, give details including name of candidate, name of media and other details. (Annex copy of all the such type of cases)		
(n)	Whether expenditure in all Public Meetings/ Rallies/Procession were entered in Shadow Observation Register of the Candidate.		
(o)	Whether all such expenses were shown in the Register of day-to-day accounts, submitted by the Candidates.		

Sl. No.	Description	
(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 submitted separately for each Assembly Segment)

Date of Reporting:	
Observer Name:	
Observer Code:	Email – ID:
Constituency:	
District:	State:
Date of Declaration of Results:	
Last date of filling Account of Election Expenditure:	
Name of winning candidate/Party affiliation, if any:	

Summary of Observation

S.No.	Name of the candidate and Party Affiliation	Date of Lodging of Account of Election Expenses by the candidates, (please see note 1 below)	Whether the Candidate has submitted the certified copies of Bank statement	Whether Account lodged in time (Yes /No)	Amount of expenditure mentioned in the accounts of the candidate	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, yes, 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 entities/individuals on behalf of the candidate	Remarks
1.	2	3	4	5	6	7	8	9	10	11	12

Place:

Date:

Signature
Expenditure Observer

Note:

1. In column 3, where the candidate has not submitted the Abstract Statement it should be mentioned – ‘Not Submitted’.
2. In column 7, 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 8, if Observer does not agree with the DEO, he may please mention the reasons of disagreement separately.
4. In column 9, 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 10, 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 11, 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.

(To be submitted for each Assembly Constituency/Segment)

Daily Report of Assistant Expenditure Observer

No. & Name of the Constituency: - Date: -	
<u>(A.) Video Teams</u> (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.?	
<u>(B.) Accounting Team:-</u> (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?	
<u>(C.)Media Monitoring Team</u> (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?	
<u>(D.) Control Room and Call Centre :</u> (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.	
<u>(E.) Flying Squad and Surveillance Teams</u> (i) No. of cases reported to Flying Squad. (ii) Action taken by the Squad. (iii) No. of Check Posts Put. (iv) Seizure, if any –	

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

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

Name and Designation of the Magistrate

Reference No.

Name of the Police Officer.....

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									
Description				Figure on date of report			Progressive figure including the date of report		
1	Total amount of cash/ Other Items seized by Flying Squad								
2	Total amount of cash/ Other Items seized by Other Police authority								
3	Total of number of complaints of cash/ Other Items, received								
4	Total of number of complaints, verified								
5	Total of number of complaints, pending								
6	Total number of FIRs filed up to the end of the day								

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

Name and Designation of the Magistrate.....

State.....

Name of the Police Officer.....

1	2	3		4		5	6
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
1							
2							
3							

**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-9

Daily Activity Report by Static Surveillance Team 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
	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							
Description						Figure on date of report	Progressive figure including the date
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

Appeal for general public during elections

Any offer of cash, liquor, gift items or free food to the electors during election process is bribe. Both the persons, offering and accepting such bribe are liable for punishment with imprisonment up to one year and fine.

Flying Squads and Surveillance Teams have been formed to keep watch over such activities and to check movement of items meant for inducement of electors, during the election process.

It is hereby appealed that any member of public may inform such incidents of bribe to the Complaint Monitoring Control Room, set up in the district with toll free telephone no.

Date:

District Election Officer

Place:

District

Annexure 11

Shadow Observation Register for Maintenance of Day to Day Accounts of 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)

1.	2.	3.	4.	5.	6.				7.	8.
Date of expenditure/ event	CD No. and Serial No. of Video Cue Sheet	Ref. No. of Media Expenditure Monitoring Team (<i>as per Annexure-12 of Instruction on Expenditure</i>)	Ref. No. of any seizure of item by surveillance team and others	Ref. No. of any other item of expenditure	Nature of Expenditure				Date of inspection of Shadow Observation Register by Expenditure Observer/ candidate/ his election agent/any public	Remarks, if any, and signature of Observer/ Candidate/ his election agent
					Description	Qty.	Rate/ Unit	Total Amount		

Dated : _____

Signature of the officer in Accounting Team

Name of the Officer: _____

Designation: _____

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 DPIR)	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 DPR)	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 DPR)	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 DPR)	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 DPR)	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 DPR)	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

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

(Signature, Name & Designation with date)

(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 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 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 bank account 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.20,000/- 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. 20,000/-) 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.

ABSTRACT STATEMENT OF ELECTION EXPENSES

Part-I

Name of Candidate :
 Number and name of Constituency :
 Name of State / Union Territory :
 Nature of Election : Bye-Election/General Election
 Date of declaration of result :
 Name and Address of the Election Agent :

Part-II

I. Were you a candidate set up by a Political Party? : Yes/No
 II. If yes, name of the party :
 III. Is the Party recognized Political Party ? : Yes/No
 IV. If recognized political party, whether National/ State Party : National/State Party
 V. Has your party incurred/authorized expenses in your election? : Yes/No
 VI. Any other association/ body of persons / individual incurred/authorized expenses in your election? : Yes/No
 VII. If yes, give its/his/their name(s) and complete address : (1).....
 (2)
 (3)

Part III

**ABSTRACT STATEMENT OF EXPENDITURE ON ELECTION BY THE
CANDIDATE/ HIS ELECTION AGENT**

Item of Expenditure		Expenditure incurred/ authorized by			Total Expenses incurred/ Authorised (Total of Columns 2, 3 & 4)
		Candidate/ his Election Agent	Political Party which set him up	Any other Association/ Body of Persons/ Individual	
1.		2.	3.	4.	5.
		Rs.	Rs.	Rs.	Rs.
1.	Public meetings, processions, etc.				
2.	Campaign materials, like, handbills, posters, video and audio cassettes, loudspeakers etc.				
3.	Campaign through electronic/print media (including cable network)				
4.	Vehicles used and POL expenditure on such vehicles				
5.	Erection of gates, arches, cutouts, banners, etc.				
6.	Visits of 'leaders' to the constituency (other than the expenditure on the travel of 'Leaders' as defined in Explanation 2 under Section 77(1) for propagating programme of the party.				
7.	Visit of other party functionaries				
8.	Expenses on Campaign workers				
9.	Other misc. Expenses				
Grand Total.....					

Lump-sum grant received, if any, from –

1.	Political Party	
2.	Any other association/body (with its name and address)	
3.	Any individual (with name and address)	

Part-IV

DETAILS OF EXPENDITURE ON VEHICLES USED

Details of expenditure on all vehicles used in connection with the election including the vehicles supplied to candidate by his Political Party or any other association/organization/body or by any other individual are required to be shown. The only exception is the expense incurred in connection with travel of 'leaders' of political party for propagating programme of political party covered by Explanations 1 and 2 under Section 77(1).

Regn. No. of Vehicle	Type of Vehicle	Vehicle Permit No. issued by RO	Rate for hiring			No. of days for which used	Total Amount incurred	Break-up of total expenditure		
			Rate for hiring of vehicle / maintenance	Fuel charges (if not covered under hiring)	Driver's charges/ (if not covered under hiring)			Amount spent by the candidate/ Election Agent	Amount spent by the Political Party	Amount spent by any other association/ body of persons/ individual
1	2	3	4a	4b	4c	5	6	7	8	9

Grand total of Column 6 :Rs. _____

Note :

1. Copy of the order containing list of all vehicles for which permit issued by the Returning Officer to be enclosed.
2. All vehicles used for Public Meetings/Rallies/Processions shall also be included in the above table.
3. If the vehicles owned by the candidate/his relative/agent are used for election purpose, notional cost of hire of all such vehicles except one used by the candidate for his personal use, shall be included in total amount of expenditure in the above table.

PART-V

DETAILS OF EXPENDITURE ON PUBLIC MEETINGS/RALLIES

(Each Public meeting/Rally/Procession held by the candidate/his election agent/his political party/any other association/organization/ body/any other individual on behalf of the candidate should be mentioned in this format)

Total Number of public meetings/rallies/processions-

Total expenditure: Rs.....

1.	2.	3.	4.				5.	6.	7.
Date of Public meeting/ Rally	Address of Venue	Name of Authority from whom permission obtained	Expenditure on Public Meetings/ Rallies/Processions				Amount incurred by candidate / Election Agent	Amount incurred by Political Party and name of the Party	Amount incurred by any other Association / body / Individual and names of such persons
	Name of the Star Campaigner / Outside Dignitary (If Any)	Reference No. and Date of permission	Description	Qty.	Rate per unit	Total Amount			
			Erecting Pandal & Fixtures						
			Arches & Barricading						
			Hiring furniture						
			Hiring Loudspeakers & Microphones						
			Posters						
			Banners						

			Cut-outs						
			Digital Board						
			Illumination items like Serial Lights, etc.						
			Power connection charges paid/payable to EB etc.						
			Rent for venue						
			Other Miscellaneous Expenses						
			Total						

Dated : _____

Signature of the candidate

Part-VI

**DETAILS OF EXPENDITURE ON TRAVEL OF LEADER(S) OF THE PARTY
NOMINATED IN TERMS OF 'EXPLANATION (2)' UNDER SECTION 77(1) OF THE
REPRESENTATION OF THE PEOPLE ACT, 1951**

No.	Name of Leader	Date of Arrival in Constituency	ARRIVAL DETAILS		DETAILS OF STAY		DEPARTURE DETAILS			Whether Expenditure on item (5), (7) and (10) incurred by Candidate, Political Party or others -specify	Expenditure if any on Item (5), (7) and (10) by Candidate
			Mode of Travel	Expenditure on Fare paid [(if known)]	Duration of Halt in Constituency	Expenditure on Local Journeys	Date of Departure from Constituency	Mode of Travel	Expenditure on Fare Paid [(if known)]		
1	2	3	4	5	6	7	8	9	10	11	12
1											
2											
3											
Total Expenditure:											

Place:

Signature of Contesting Candidate:

Date:

Name of Contesting Candidate:

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 fromParliamentary/ 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.

(A) 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.

(B) 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).

(C) 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.

(D) 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 atthis day of 201before 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 for

Sir,

I acknowledge receipt of your letter Nodated 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 the Candidate with date

**Strike off, whichever is inapplicable.*

ACKNOWLEDGEMENT

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) has been received by me today the (Date) of (Month) (Year).

District Election Officer

Distric _____

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's letter No. 509/75/2004/JS-I, dated 15.04.2004 addressed to the Chief Electoral Officers of all States Union Territories

Subject:- Supreme Court's Order dated 13th April 2004 relating to advertisements of political nature on TV Channel and cable networks.

1. I am directed to enclose herewith a copy of the order dated 15th April, 2004 passed by the Commission in pursuance of the Order dated 13th April, 2004 of the Hon'ble Supreme Court in SLP (C . No. 6679 of 2004 (Ministry of Information and Broadcasting Vs. M s. Gemini TV Pvt. Ltd. and others).
2. It may be noted that the Commission has directed that for pre-viewing scrutinizing and certifying advertisements to be telecast over TV channels and cable networks by any registered political party or by any group or organization association, having headquarters in NCT of Delhi, the Chief Electoral Officer, Delhi is to constitute a Committee as directed in paragraph 6 (i) of the Order. Similarly, the Chief Electoral Officers of other States / Union Territories will constitute Committees for dealing with applications by political parties and other associations / groups with headquarters in their States Union Territories, as per paragraph 6 (iii). Vide paragraph 6 iv) of the Order, the Returning Officer of even' Parliamentary Constituency have been declared as Designated Officer for previewing, scrutinizing and certifying advertisements by individual candidates contesting election from the constituency concerned. For the candidates contesting the current general election to the Legislative Assemblies of Andhra Pradesh, Karnataka, Odisha and Sikkim and the bye-elections in some States, the Returning Officer of the Parliamentary Constituency comprising the Assembly Constituency concerned will entertain applications for certification of advertisements.
3. The Chief Electoral Officers of all States / Union Territories are also required to constitute further a Committee to attend to complaints / grievances in regard to the decision of the Committees Designated Officers on the application for -certification of advertisements.
4. Each application for certification is to be submitted before the Committee concerned or the Designated Officer concerned in a statement as per the format prescribed in Annexure-A appended to the Order. The certificate for telecast for an advertisement is to be given by the Committee / Designated Officer in the format as given in Annexure-B appended to the Order. The applicants are required to submit two copies of the proposed advertisements in electronic form along with an attested transcript thereof.

5. A proper record in a register should be maintained for all applications received for certification. Each application should be serially numbered and the serial numbers should also be indicated on the two copies in electronic form and the receiving officer should affix his signature on the electronic copy. After issue of certificate, one electronic copy of the advertisement as certified for telecast, should be retained by the Committee Designated Officer.
6. All Chief Electoral Officers may take immediate action for acquiring by hiring or purchase, necessary equipments infrastructure, such as television, VCR, VCD. etc. that may be required for the purpose of previewing and scrutinizing of advertisements by the Committees and Designated Officer in their State Union Territory. Any purchase made are to be in accordance with the rates and procedures approved by the State Governments for similar items.
7. The Commission's order may be given wide publicity and this may be specifically brought to the notice of all District Election Officers District Magistrates. Returning Officers, TV Channels, cable operators and political parties in the State Union Territory.

Kindly acknowledge receipt.

ORDER

1. Whereas Section 6 of the Cable Television (Regulation) Act. 1995 provides that no person shall transmit or re-transmit through a cable service any advertisement unless such advertisement is in conformity with the prescribed advertisement code: and
2. Whereas. Sub - rule (3) of Rule 7 of the Cable Television Network (Regulations) Rules. 1994 laying down the advertising code in terms of the abovementioned Section 6 provides that "no advertisement shall be permitted the objects whereof are wholly or mainly of a religious or political nature advertisements must not be directed towards any religious or political end" and
3. Whereas, the High Court of Andhra Pradesh, by its judgment and order dated 23-03-2004 in WPMP No.5214/2004 (Gemini TV Pvt. Ltd. Vs. Election Commission of India and others) suspended the above-mentioned provisions of Rule 7(3) of the Cable Television Network (Regulation) Rules. 1994: and
4. Whereas the Hon'ble Supreme court by its interim order dated 2-4-2004 in SLP (Civil) No.6679 2004 (Ministry of Information & Broadcasting VsMs Gemini TV and Others), in substitution of the order under challenge, had directed as below. –
 - (i) No cable operator or TV channel shall telecast any advertisement, which does not conform to the law of the country and which offends the morality, decency and susceptibility of views or which is shocking, disgusting and revolting;
 - (ii) The telecast shall be monitored by the Election Commissioner of India;
 - (iii) The question as to whether the expenditure incurred by the candidate on inserting such advertisement should or should not be included, shall be considered on 5th April, 2004; and
 - (iv) The modalities whether such advertisements are in conformity with law, shall be laid down by the Election Commissioner of India.
5. Whereas. The Hon'ble Supreme Court of India by its further order dated 13th April, 2004. in SLP (Civil) No.6679/2004. has directed as follows:

"—Before we pass the order, it will be worthwhile to notice certain provisions of the Cable Television Networks (Regulation) Act, 1995 (for short, "the Act"), as amended from time to time, and the Rules framed there under.

The object of the Act is to regulate the operation of the cable television network in the country. Section 6 of the Act provides that no person shall transmit or re-transmit through a cable service any advertisement unless such advertisement is in conformity with the prescribed advertisement code. Section 11 of the Act provides that if any authorized officer has reason to believe that the provisions of the Act have been or are being contravened by any cable operator; he may seize the equipment being used by such cable operator for operating the cable television network. Section 12 of the Act provides for confiscation of the equipment in the event of any violation of the provisions of the Act. Similarly, Section 13 of the Act also provides for seizure or confiscation of the equipment and punishment. Section 16 further provides for punishment for contravention of the provisions of the Act. Section 19 lays down that an authorized officer, if he thinks necessary or expedient so to do in the public interest, may, by order, prohibit any cable operator from transmitting or re-transmitting any advertisement which is not in conformity with the prescribed programme code and advertisement code and it is likely to promote enmity on grounds of religion, race, language, caste or community or any other grounds whatsoever, disharmony or feelings of enmity, hatred or ill-will between different religion, racial, linguistic or regional groups or castes or communities or which is likely to disturb public tranquility. Section 22 of the Act empowers the Central Government to frame Rules to carry out the provisions of Act. The Central Government in exercise of the powers conferred on it by Section 22 of the Act is empowered to make Rules which are known as The Cable Television Networks Rules, 1994 [for short, "the Rules"]. Rule 7 of the Rules provides that where an advertisement is carried in the cable service it shall be so designed as to conform to the laws of the country and should not offend morality, decency and religious susceptibilities of the subscribers. Sub-rule (2), inter-alia, provides that no advertisement shall be permitted which derides any race, caste, colour, creed and nationality, is against any provision of the Constitution of India and tends to incite people to crime, cause disorder or violence or breach of law or glorifies violence or obscenity in any way. Sub-rule (3) further provides that no advertisement shall be permitted the objects whereof are wholly or mainly of religious or political nature, advertisements must not be directed towards any religious or political end. It is in this background, we now propose to pass the following order:

Every registered National and State, political party and every contesting candidate proposing to issue advertisement on television channel and/or cable network will have to apply to the Election Commission/Designated Officer (as designated by

the Election Commission) not later than three days prior to the date of the proposed commencement of the telecast of such advertisement. In case of any other person or unregistered political parties, they will have to apply not later than seven days prior to the date of the telecast. Such application shall be accompanied by two copies of the proposed advertisement in electronic form along with a duly attested transcript thereof. In case of first phase of elections, the application shall be disposed of within two days of its receipt and until decision thereon is taken, our order dated 2nd April, 2004, shall apply. In case of subsequent phase of election, the application shall be disposed of within three days of its receipt and until the decision thereon is taken, our order dated 2nd April, 2004, shall apply. While disposing of such applications, it will be open to the Election Commission/Designated Officer to direct deletion/modification of any part of the advertisement.

The application for certification shall contain following details:

- (a) The cost of production of the advertisement;
- (b) The approximate cost of proposed telecast of such advertisement on a television channel or cable network with the break-up of number of insertions and rate proposed to be charged for each such insertion;
- (c) It shall also contain a statement whether the advertisement inserted is for the benefit of the prospects of the election of a candidate(s)/parties;
- (d) If the advertisement is issued by any person other than a political party or a candidate, that person shall state on oath that it is not for the benefit of the political party or a candidate and that the said advertisement has not been sponsored or commissioned or paid for by any political party or a candidate; and
- (e) A statement that all the payments shall be made by way of cheque or demand draft.

We find that Section 2(a) of the Act defines "authorized officer", within his local limits of jurisdiction, as (a) District Magistrate; (b) Sub-divisional Magistrate; or (c) or Commissioner of Police. Similarly, Section 28 A of the Representation of People Act, 1951 provides that the Returning Officer, Assistant Returning Officer, Presiding Officer, Polling Officer and any other officer appointed under this part and any police officer designated for the time being by the State Government, for the conduct of any election shall be deemed to be on deputation to the Election Commission for the period commencing on and from the date of the notification calling for such election and ending with the date of declaration

of results of such election and, accordingly, such officer shall during that period, be subject to the control, superintendence and discipline of the Election Commission.

Since it is not physically possible for the Election Commission to have a pre-censorship of all the advertisements on various cable networks and television channels, it has become necessary to authorize the Election Commission to delegate its powers in this behalf to the respective District Magistrates of all the States or Union Territories, not below the rank of a Sub-divisional Magistrate or a member of the State Provincial Civil Service. This may be done by a general order issued by the Election Commission. These officers shall act under the control, superintendence and discipline of the Election Commission. The Election Commission in its turn may delegate its powers to the Chief Electoral Officer of each State or the Union Territories, as the case may be.

The Chief Electoral Officer of each State or Union Territory may appoint a committee for entertaining complaints or grievances of any political party or candidate or any other person in regard to the decision to grant or to refuse certification of an advertisement. The committee so appointed shall communicate its decision to the Election Commission.

The committee so constituted will function under the overall superintendence, direction and control of the Election Commission of India.

The decision given by the committee shall be binding and complied with by the political parties, candidates, or any other person applying for advertisements in electronic media subject to what has been state above.

The comments and observations for deletion or modification, as the case may be, made, shall be binding and complied with by the concerned political party or contesting candidate or any other person within twenty four hours from the receipt of such communication and the advertisement so modified will be re-submitted for review and certification.

We may clarify that provisions of Section 126 of the Representation of People Act. 1951, shall apply to the advertisement covered by this order.

If any political party, candidate or any other person is aggrieved by the decision taken either by the committee or by the Designated Officer/Election Commission it will be open for them to approach only this court for clarification or appropriate orders and no other court, tribunal or authority shall entertain any petition in regard to the complaint against such advertisement. This order shall

come into force with effect from 16th April, 2004 and shall continue to be in force till 10th May, 2004.

This order is being issued in exercise of the powers under Article 142 of the Constitution of India and it shall bind all the political parties, candidates, persons, group of persons or Trusts who propose to insert the advertisement in the electronic media, including cable network and/or television channels as well as cable operators.

It will be open to the Election Commission to requisition such staff as may be necessary for monitoring the telecast of *such advertisements*. Where the Election Commission is satisfied that there is a violation of this order or any provisions of the Act, it will issue an order to the violator to forthwith stop such violations and it will also be open to direct seizure of the equipments. Every order shall be promptly complied with by the person(s) on whom such order is served.

The funds to meet the cost of monitoring the advertisements should be made available to the Election Commission by the Union of India. Adequate publicity of this order shall be given by the Union of India on the electronic media and through print media.

This order is in continuation of the order passed by this Court on 2nd April, 2004 and shall remain in operation as an interim measure till 10th May, 2004.

Subject to the aforesaid order, the judgment of the High Court of Andhra Pradesh dated 23rd March 2004 shall remain stayed. This order is passed not in derogation of but in addition to the powers of the Central Government in regard to the breach of the provisions of the Act."

6. Now therefore, in pursuance of the aforesaid directions of the Hon'ble Supreme Court, the Election Commission, hereby directs as follows: -
 - (i) The Chief Electoral Officer Delhi is hereby directed to constitute a Committee comprising the following persons to deal with the applications by the political parties and organizations mentioned in para (ii) herein below.-
 - a) The Joint Chief Electoral Officer-Chairperson.
 - b) Returning Officer of any Parliamentary Constituency in Delhi.
 - c) One expert being an officer not below the rank of Class-1 officer to be requisitioned from the Ministry of Information & Broadcasting.
 - (ii) The above Committee will entertain applications for certification of any advertisement to be inserted in a television channel or cable network by the following:-

- a) All registered political parties having their headquarters in NCT of Delhi.
 - b) All groups or organizations or associations or persons having their headquarters in NCT of Delhi.
- (iii) The Chief Electoral Officer of every other State/Union Territory is hereby directed to constitute the following Committee to deal with applications by political parties and organizations mentioned in para(iv) below:-
- (a) The Additional/Joint Chief Electoral Officer - Chairperson.
 - (b) Returning Officer of any Parliamentary constituency located in the capital of the State.
 - (c) One expert being an officer not below the rank of Class-1 officer to be requisitioned from the Ministry of Information & Broadcasting.
- (iv) The Committee constituted in para(iii) above will entertain applications for certification for advertisement on television channel and cable network by the following:-
- (a) All registered political parties having their headquarters in that State /Union Territory,
 - (b) All organisations or group of persons or associations having their registered offices in that State/Union Territory.
- (v) The Returning Officer of every Parliamentary constituency in the country are hereby declared as Designated Officers for the purpose of entertaining application for certification of an advertisement proposed to be issued on cable network or television channel by an individual candidate contesting the election from the Parliamentary constituency of which such Designated Officer is the Returning Officer and candidates contesting in the Assembly constituencies falling within that Parliamentary constituency. The said Returning Officer may co-opt any of the Assistant Returning Officers, not below the rank of a Sub-divisional Magistrate belonging to the State Provincial Civil Service to assist him in the task of certification of applications.
7. The Chief Electoral Officer of every State/Union Territory will constitute the following Committee to entertain complaints/grievances of any political party or candidate or any other person in regard to the decision to grant or refuse certification of an advertisement:-
- (i) The Chief Electoral Officer - Chairperson.
 - (ii) Any Observer appointed by the Election Commission of India

One expert to be co-opted by the Committee other than the one mentioned in paras 6(i) and 6(iii) above.

8. The applications for certification of any advertisements by even registered political parties and every contesting candidate shall be made to the Committees mentioned in paras 6 (i) and 6 (iii) above or the Designated Officer as mentioned in para 6 (iv) above, as the case may be. not later than 3 (three) days prior to the date of the commencement of the telecast of such advertisements. In the case of first phase of elections such applications shall be disposed of within 2 (two) days of its receipt and until decision thereon is taken, the order of the Supreme Court dated 2-4-2004 shall apply.
9. Where an application for certification of advertisement is by any other person or unregistered political parties, it will have to be made not later than 7 (seven) days prior to the date of telecast.
10. Every such application, in the format prescribed at Annexure A, shall be accompanied by the following :
 - (i) Two copies of the proposed advertisement in the electronic form along with a duly attested transcript thereof,
 - (ii) The application for certification shall contain following details:-
 - (a) The cost of production of the advertisement:
 - (b) The approximate cost of proposed telecast of such advertisement on a television channel or cable network with the break-up of number of insertions and rate proposed to be charged for each such insertion:
 - (c) It shall also contain a statement whether the advertisement inserted is for the benefit of the prospects of the election of a candidates (/parties:
 - (d) If the advertisement is issued by any person other than a political party or a candidate, that person shall state on oath that it is not for the benefit of the political party or a candidate and that the said advertisement has not been sponsored or commissioned or paid for by any political party or a candidate:
 - (e) A statement that all the payment shall be made by way of cheque or demand draft.
11. While taking a decision on the applications for certification of an advertisement, it will be open for the Committees constituted in para 6 (i) and 6 (iii) above or the Designated Officer as in para 6 (v) above or the review Committee as constituted in para 7 above to direct deletion/modification of

any part of the advertisement. Every such order making comments and observation for deletion and modification shall be binding and be complied by the concerned political party or contesting candidate or any other person within 24 hours from the receipt of such communication. The advertisement so modified will be re-submitted for review and certification.

12. Where the Committees constituted in para 6 (i) and 6 (iii) above or the Designated Officer or the review Committee as constituted in para 7 above as the case may be, is satisfied that the advertisement meets the requirements of the law and in accordance with the directions of the Supreme Court as inserted in paras 4 and 5 above, it should issue a certificate to the effect of the advertisement concerned is fit for telecast. The format for the certificate is at Annexure 28.
13. The directions contained in the order dated 13th April 2004 by Supreme Court shall be strictly complied with by everyone concerned and will remain in operation till 10th May 2004 and it shall bind all the political parties, candidates, persons, group of persons or Trusts who propose to insert the advertisements in the electronic media, including the cable networks and/or television channels as well as cable operators.

ELECTION COMMISSION OF INDIA

NIRVACHAN SADAN, ASHOKA ROAD, NEW DELHI-110 001.

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

Dated: 2nd Sept., 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 the 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 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.*
- 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 Khan Vs. 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

(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

Form 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)

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

**Details of Expenditure Claimed to have been made by Political Parties in the Election
Expenditure Account of Candidate**

(To be submitted by the DEO to the CEO and by the CEO to the Commission separately for each [Recognized National and State Political Party] Registered Political Party)

Name of District –

Number and Name of Constituency –

Name of Political Party –

Sl. No.	No. and Name of Constituency	Name of Candidate	Expenditure observed to be party expenditure in the Account of election expenditure of the candidate
Total For District/ State/UT			

Signature of DEO/CEO

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.

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

Name of the district:

CANDIDATE WISE SCRUTINY REPORT OF THE DEO ON LODGING OF ELECTION EXPENSES UNDER RULE 89 OF C.E. RULES, 1961 TO THE HOUSE OF PEOPLE OR STATE LEGISLATIVE ASSEMBLY			
<ul style="list-style-type: none"> [In case of any discrepancy in the account submitted by the candidate and the Shadow Observation Register, copies of all the registers and evidences collected, should be sent along with this report] 			
S.No.	Description	To be filled up by the DEO	
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.	Last date prescribed for lodging Account		
7.	Date of lodging of account by the candidate		
8.	Whether account lodged by the candidate is in the prescribed format (Yes or No)		
(a)			
(b)	Defects noticed in the format by the DEO	Tick rows	Brief note on details of the defects
(i)	Abstract statement (Part I to part VI) not filled up/not duly signed		
(ii)	Duly sworn in Affidavit of the candidate not filed		
(iii)	Register of day to day accounts along with bank register and cash register not duly signed by the candidate		

S.No.	Description				To be filled up by the DEO	
(iv)	Vouchers in respect of items of election expenditure not submitted/not signed by the candidate or his election agent					
(v)	Self Certified copy of the Statement of Bank account for election expenses not submitted					
(vi)	All receipts for election expenses not deposited in the aforesaid bank a/c and all payments except petty expenses not made by cheque.					
9.	Grand Total of all election expenses by the candidate as mentioned in Part-III of the Abstract Statement, filed by the candidate.					
10(a)	Whether the items of expenses reported by the candidate correspond with the expenses shown in the Shadow Observation Register and Folder of Evidence (Yes or No)					
(b)	If No, then, please fill up the details where expenditure has been understated / not mentioned at all by the candidate					
	Items of expenditure	Date	Page No. of Shadow Observation register	Mention amount as per the Shadow Observation Register/folder of evidence	As per the account submitted by the candidate	Amount under stated by the Candidate
	Total					

S.No.	Description	To be filled up by the DEO
11. (a)	Did the candidate produce his Register of Election Expenditure for inspection by the Observer/RO (Yes or No) 3 times during campaign period	
(b)	Was any discrepancy pointed out to the candidate at the time of inspection of register by the Observer. If Yes, mention the discrepancy?	
(c)	Was a notice pertaining to any discrepancy in expenditure given to the candidate by the RO. ? Please mention date and nature of discrepancy.	
(d)	Did the candidate give any reply to the notice?(Please Annex copy of the notice and explanation received).	
12.	Whether the DEO agrees that the expenses are correctly reported by the candidate (Yes or No)	
13.	Lump sum amount given to the candidate in Cash or Cheque by Political Party as mentioned in Part-III of the Abstract Statement. Also mention name of the party.	
14.	Lump sum amount given to the candidate in Cash or Cheque by any other person/entity. Also mention name of the party.	
15.	Was there any incident of distribution of money, food or other items in the constituency by the candidate or his agents or his party functionaries or any other person related to the candidate? Please mention date and name of person.	
	SEAL: Date:	Signature (Name of the DEO)

Note for item No. 10 (b):

1. Please mention details of particular events where expenditure is under reported vis-à-vis the Shadow Observation Register.

2. If practicable, please attach separate annexure indicating item wise break up of expenditure

Comments, if any, by the Expenditure Observer*-

Date:	Signature of the Expenditure Observer
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Forwarded to the Election Commission of India by the CEO -	
Date:	Signature of the Chief Electoral Officer **

* 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.

** 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:

<u>1.</u>	<u>2.</u>	<u>3.</u>	<u>4.</u>	<u>5.</u>	<u>6.</u>	<u>7.</u>	<u>8.</u>	<u>9.</u>		<u>10.</u>		<u>11.</u>
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-III of Abstract Statement)	Whether the DEO agrees with the amount shown by the candidate against all items of expenditure	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	Grand total of other expenses in kind incurred for the candidate	

Signature of the DEO

Comments of the Expenditure Observer, if any, _____

Signature of the Expenditure Observer

Date:

To be forwarded to Election Commission of India through the Chief Electoral Officer of the concerned State/UT

Signature of the CEO

Report on alternate day of IMFL/Beer/Country Liquor by the State/District Level Nodal Officer				
(Separate report should be submitted for IMFL Beer & Country Liquor)				
Name of the District / Name of the State/UT			Date of report:	
S.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			

S.No.	Description	During the day (This year)	During the day (Last year)	Remarks on excess, if any
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 copy to Election Commission of India.

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, the date of submission, Whether scrutiny completed by DEO, whether any discrepancy found between candidate account and Shadow Observation Register , whether report sent by the DEO to CEO, whether account accepted by the Commission of notice issued, whether notice served, If account not accepted by the Commission whether case is pending or candidate disqualified, If disqualified date of disqualification order.

Signature of DEO

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 Deposited 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									
Progressive Total from the date of notification of election to the end of the Reporting day									
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.

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 not 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 Commissioner's Letter No. 509/75/2004/JS-I/Vol.II/RCC Date: 21st November, 2008 addressed to the Chief Electoral Officers of all States and Union Territories

Sub:- Advertisement on political nature on Radio – regarding.

The Ministry of Information & Broadcasting vide letter No. 1/04/2004-BC/IV dated 20th November, 08, has informed that the Code for Commercial Advertising has been amended to provide for advertisements by political parties/candidates/persons in the form of spots and jingles on Radio also. Consequent upon this, the Commission has issued orders to the effect that the committees set up in the office of the Chief Electoral Officers to scrutinize political advertisements on TV channels/Cable Networks, will also deal with applications for pre-broadcast scrutiny of advertisements by political parties/candidates/other persons in connections with General Elections to the House of the People and State Legislative Assemblies during the period the Model Code of Conduct is in force in connection with such elections. A copy of the order is enclosed.

A copy of the order may be furnished to each of the political parties having headquarters in your State/UT, including State units of all recognized political parties. This may also be given vide publicity for information of other authorities concerned and the general public.

Please acknowledge receipt of this letter.

Copy alongwith copy of the Order referred to above, to all recognized National and State political parties for information.

Election Commissioner's Letter No. 509/75/2004/JS-I/Vol.II/RCC dated 21st November, 2008 addressed to the Chief Electoral Officers of all States and Union Territories

ORDER

Subject :- The Commission's Order dated 15th April, 2004, regarding advertisement on political nature on T.V. Channels & Cable T.V. Networks – Extension to Radio.

1. The Commission vide its order No. 509/75/2004/JS-I Dated: 15th April, 2004 in pursuance of the order dated 13-04-2004 of the Hon'ble Supreme Court in SLP (Civil) No. 6679/2004 (Ministry of J&B Vs M/s Gemini TV and Others), issued directions regarding advertisements of political nature on T.V. Channels & Cable T.V. Networks.
2. The Ministry of Information & Broadcasting has, vide their letter No. 1/04/2004-BC.IV dated 20th November, 2008, informed that clause-II (4) of the Code for Commercial Advertising on all India Radio, has been amended by adding the following proviso :-

“But advertisements in the form of spots and jingles on payment of prescribed fees, from political parties/candidates/any other person shall be accepted only in respect of General Elections to Lok Sabha/General Election to the State Assemblies/General Election to Local bodies during the period when the Model Code of Conduct is in force. Such advertisements shall be subject to pre-broadcast scrutiny by the Election Commission of India/authorities under the Election Commission of India in respect of elections to Lok Sabha and the State Assemblies and State Election Commissions in the case of Local bodies.”
3. In view of the above, the Commission has directed that its order dated 15th April, 2004, regarding advertisements of political nature on T.V. Channels & Cable T.V. Networks shall apply to advertisements on Radio also, including the Private FM Channels, during the period Model Code of Conduct is in operation in connection with general election to the House of the People or to the Legislative Assembly of any State / UT. Accordingly, for broadcasting any advertisement of political nature on Radio, application for certification for broadcast shall be submitted to the Committee set up in the office of the Chief Electoral Officer of the State concerned for pre-broadcast scrutiny and certification permitting broadcast of the advertisement. The application shall be submitted in the same format as the one prescribed vide the order dated 15-4-2004 for advertisement on TV

Channel/Cable/Networks, along with the Tape/CD and an attested transcript of the proposed advertisement. The format for certification of advertisement shall also be the same as that prescribed in the order dated 15-4-2004. The reference to 'telecast' in these formats shall be read to include 'broadcast' for the purposes of advertisements on Radio.

4. It is clarified that all other directions and the conditions specified in the order dated 15th April, 2004, and the subsequent instructions on the subject shall apply in the cast of advertisements of political nature on Radio.

APPLICATION FOR CERTIFICATION OF ADVERTISEMENT

I.

- (i) Name and full address of the applicant
- (ii) Whether the advertisement is by a political party contesting candidate any other person / group of persons / association/ organization / Trust (give the name)
- (iii) (a) In case of political party, the status of the party (whether recognized National/ State / unrecognized party)
(b) In case of a candidate, name of the Parliamentary Assembly Constituency from where contesting
- (iv) Address of Headquarters of political party group or body of persons, association organization / Trust
- (v) Channels / cable networks on which the advertisement is proposed to be telecast
- (vi) (a) Is the advertisement for the benefit of prospects of election of any candidate(s)
(b) If so, give the name(s) of such candidate(s) with full address and name(s) of constituency (ies)
- (vii) Date of submission of the advertisement
- (viii) Language(s) used in the advertisement (advertisement is to be submitted with two copies in electronic form along with a duly attested transcript)
 - (a) (i) Title of advertisement
 - (b) (ii) Cost of production of the advertisement
 - (c) (iii) Approximate cost of proposed telecast with the breakup of number of insertions and rate proposed for each such insertion
 - (d) (iv) Total expenditure involved (in Rupees)

II.

I, Shri Smt. _____ . S/o D/o / Wo _____.

(full address) _____ . undertake that all payments related to the production and telecast of this advertisement will be made by way of cheque / demand draft.

Place:

Signature of the applicant

Date:

III.

(Applicable for advertisement by a person/persons, other than a political party or a candidate)

I. Shri / Smt. _____ . S/o / D/o / W/o _____ .(full address) _____ . hereby state and affirm that the advertisement(s) submitted herewith is not for the benefit of any political party or any candidate and that this advertisement(s) *has I* have not been sponsored / commissioned or paid for by any political party or a candidate.

Place :

Signature of applicant

Date :

CERTIFICATION OF ADVERTISEMENT FOR TELECAST

I

- (i) Name and address of the applicant political party / candidate person group of persons ' association organization Trust
- (ii) Title of advertisement
- (iii) Duration of advertisement
- (iv) Language(s) used in advertisement
 - 1. Date of submission of advertisement
 - 2. Date of certification for telecast.

Certified that the above advertisement is fit for telecast as per the guidelines prescribed by the Hon'ble Supreme Court of India.

Signature of chairperson
members of committee
Designated Officer

Place:

Date:

ELECTION COMMISSION OF INDIA

NirvachanSadan, Ashoka Road, New Delhi 110 001.

No. 491/Media/2010

Dated: 8th June, 2010

To

Chief Electoral Officers

of all States and Union Territories

Sub: Measures to check 'Paid News' during elections i.e. advertising in the garb of news in Media

Sir/ Madam,

1. I am directed to invite your attention to the subject cited and to state that the recent phenomenon of 'Paid News', which is assuming alarming proportion as a serious electoral malpractice, has been causing concern to the Commission in the context of conduct of free and fair elections. Several political parties and media groups have also conveyed their similar concerns to the Commission. There has been dialogue of several stakeholders with the Commission at different platforms and there is near unanimity to take necessary steps to put a halt to such mal-practice which puts undue influence on the free will of the voters, encourages the role of money power in a covert manner and disturbs level playing field in elections. The practice of paid news has to be seen as an attempt to circumvent the provisions of Sections 77 and 123 (6) of R.P. Act 1951 which prescribe accounting and ceiling of election expenses and make exceeding such prescribed limits a corrupt practice in elections.
2. The Commission has directed that maximum vigilance may be observed by making use of the existing provisions of law so that the incidence of 'Paid News' or surrogate advertisements in Print and Electronic media in the context of elections is arrested. The cases of 'Paid News' generally manifest in the forms of news articles/reports published about a particular candidate or a party eulogising them, or similar news articles/reports denigrating the opponents, both intended at unduly influencing the voters. The same or similar type of news articles/reportings (with cosmetic modifications) appearing in more than one newspaper periodical would amount to further corroboration as circumstantial evidence that such news publication could result from collusion of the candidate/party with the editors, publishers, financiers of the newspaper etc. Such collusion would, however, have generally no transactional evidence of payment of consideration in cash or kind.

3. Legal provisions under Sec.127A of the R.P. Act, 1951 make it mandatory for the publisher of an election advertisement, pamphlet, etc., to print the name and address of the publisher as well as printer and failure to do so attracts penalty of imprisonment up to two years and/or fine of Rs.2000/-. Section 171 H of the IPC prohibits incurring of expenditure on, interalia, advertisement without the authority of the contesting candidate. The Commission's detailed instruction No. 3/9/2007/JS-II dated 16th October, 2007 in this behalf may be seen (copy enclosed). The said instruction covers the declared or specified release as advertisement inserted in the newspaper, etc., and disclosure of amount paid for such advertisements, but in the case of 'Paid news'/surrogate news, such payment is seldom disclosed as the matter is camouflaged as news though serving the purpose of advertisement only. For the purpose of Sec.127A (1) of the R.P.Act, 1951, "'election pamphlet or poster' means any printed pamphlet, hand-bills **or other document** distributed for the purpose of promoting or prejudicing the election of a candidate or group of candidates". Thus, 'Paid News' would also fall in the category of 'other document' liable to be included in 'election pamphlet & poster' and action taken accordingly. Hence, an obvious case of news reporting in the print media dedicated/giving advantage to a particular candidate or the party while ignoring/causing prejudice to other candidates and parties would require investigation.
4. The Commission directs that for the purposes of above investigation, district level committees may be constituted by the DEOs in each district as soon as election is announced to do vigorous scrutiny of all newspapers, published or having circulation in the district in order to locate political advertisement in the garb of news coverage appearing within the election period. DEOs should closely monitor advertisements released in print media in any form including surrogate advertising in the form of news, and serve notices to candidates/political parties where called for, so that the expenses incurred thereon are duly reflected in the account of the concerned candidate/party.
5. Similarly, the District Committee should also keep a watch on the election news/features, etc. on the electronic media in the district. When there is disproportionate coverage to the speech/activities of a candidate on television/radio channels, which is likely to influence the voters and yield electoral benefit to a particular candidate, and the same coverage appears in several channels, then the candidate should be served with notices by the DEOs to explain her/his stand as to why the coverage should not be treated as advertisement, and matter should be reported to the Commission.
6. The Commission has already issued Order No. 509/75/2004/J.S.-I dated 15th April, 2004 consequent upon order of the Hon'ble Supreme Court of India in SLP (C) No. 6679/2004, (Ministry of Information and Broadcasting vs. M/s Gemini TV Pvt.Ltd and Others) providing for the constitution of a committee for previewing, scrutinizing and verifying all advertisements by individual contesting candidates or

political parties, before it is inserted in the electronic media. The aforesaid phenomenon of Paid News by- passes the scrutiny of the Committee despite being a political advertisement in spirit and also evades accounting in the expenses book of the candidates. CEOs may strengthen these Committees so as to also scrutinize the news reports in electronic media, which bear the character of political advertisement, though without being declared to be so. Notices to candidates/parties may be issued by the CEOs on the basis of recommendation of such Committees.

7. The Commission should be kept informed of all cases where notices as aforesaid are issued to parties/candidates.
8. The receipt of this letter may be acknowledged and the Commission informed of the action taken.

Yours faithfully,

Sd/-

(Tapas Kumar)

Principal Secretary

ELECTION COMMISSION OF INDIA

NirvachanSadan, Ashoka Road, New Delhi 110001

No. 491/Media/2011

Dated: 18th March 2011

To

The Chief Electoral Officers of

All States/UTs

(Kind attention: Assam, Kerala, Puducherry, Tamil Nadu and West Bengal)

Sub : Measures to check “Paid News” during elections i.e. advertisement in the garb of news in Media.

Sir,

I am directed to refer to the Commission’s letters no. 491/Media/2009 dated 8th June 2010 and 23rd September, 2010 respectively, on the subject cited and to say that one officer of Indian Information Service (IIS) posted in the State/UT representing separate media department of Government of India in addition to the member provided at (c) below be made member of the State Level Committee to dispose of the cases related to appeals against orders of District level Media Certification & Monitoring Committee (MCMC) on “Paid News”.

As such, the State Level Committee (to deal with applications by political parties and organizations for certification for advertisement on television channel and cable network) will now be called State level MCMC with the following composition: -

- (a) The Additional/Joint Chief Electoral Officer- Chairperson
- (b) Returning Officer of any Parliamentary Constituency located in the capital of the State.
- (c) One expert being an officer to be requisitioned from the Ministry of Information & Broadcasting.
- (d) Officer of Indian Information Service, (at the level of US/DS) posted in the State/UT, representing media Department of Government of India as separate from the expert at (c) above.

Yours faithfully,

Sd/-

(YASHVIR SINGH)

DIRECTOR

ELECTION COMMISSION OF INDIA

NirvachanSadan, Ashoka Road, New Delhi-110001

No. 491/Media/2011 (Advt)

Dated: 16th August, 2011

To

The Chief Electoral Officers of
all States and UTs.

Sub : Guidelines for dealing with candidates' advertisements on TV/Cable channels owned by political parties or their functionaries/office bearers during elections.

Sir/Madam,

I am directed to say that the Commission has received various references regarding Paid News and advertisements on TV/Cable Channels network owned by political parties or their functionaries/office bearers. The complaints were filed by different political parties, journalists and other individuals. In order to bring uniformity in dealing with such instances, the Commission has directed to issue the following guidelines: -

1. Six months before the due date of expiry of Lok Sabha or the State/UT Legislative Assembly, as the case may be, a list of television channels/radio channels/newspapers, broadcasting/ circulated in the State/UT and their standard rate cards shall be obtained by the CEOs and forwarded to the Commission.
2. The Media Certification and Monitoring Committee (MCMC) at District level and State level will monitor all political advertisements in relation to candidates, either overt or covert, and will intimate the Returning Officer for issue of notices to candidates for inclusion of notional expenditure based on standard rate cards in their election expenses account, even if, they actually do not pay any amount to the channel/newspaper, that is otherwise the case with "Paid News". This will also include publicity by or on behalf of candidate by Star Campaigner (s) or others, to impact his electoral prospects. A copy of the notice will also be marked to Election Expenditure Observer.
3. In case of bye-election to Parliamentary or Assembly constituency, the standard rate card will be obtained by the District Election Officer concerned immediately on announcement of the bye-election and Media Certification and Monitoring Committee (MCMC) will take due action immediately afterwards.

4. Like in the case of “Paid News”, the Chief Electoral Officer and District Election Officers will brief political parties and media houses about the above guidelines before the commencement of the election campaign.
5. In case of any technical doubt relating to the application of the standard rate card, the matter would be referred to the DAVP, Ministry of I&B, Govt. of India for advice.

These instructions should be read together with the Commission’s earlier circulars on “Paid News” dated 8th June 2010, 23rd September 2010 and 18th March, 2011.

This may be brought to the knowledge of all concerned immediately.

Yours faithfully,

Sd/-

(Yashvir Singh)

Director

ELECTION COMMISSION OF INDIA

NirvachanSadan, Ashoka Road, New Dehi-110 001.

No. 3/9/2007/JS II

Dated : 16th October, 2007

To

1. The Chief Secretaries of
all States/Union Territories.

2. The Chief Electoral Officers of
all States/Union Territories.

Subject:- Restrictions on the Printing of pamphlets, posters etc.

Sir,

1. I am directed to invite a reference to the Commission's letter No.3/9/2004/JS-II, dated 24th August, 2004 regarding the provisions of section 127A of the Representation of the People Act, 1951.
2. It has been brought to the notice of the Commission that advertisement are brought out in print media, some surrogate and some under the name of some organizations.
3. The following points may be noted in respect of the advertisements that appear in the print media, especially newspapers, for and against particular political parties and candidates during election period:
 - (a) In the case of advertisements, the source of which is traceable, the following action may be taken: -
 - (i) if the advertisement is with the consent or knowledge of the candidate, it will be treated to have been authorized by the candidate(s) concerned and will be accounted for in the election expenses account of the candidate(s);
 - (ii) if the advertisement is not with the authority from the candidate, then action may be taken for prosecution of the publisher for violation of Section 171 H of IPC- (incurring expenditure in advertisement without written authority from the candidate(s) concerned).
 - (b) If the identity of the publisher is not indicated in the advertisement, then you may contact and get the information from the Newspaper concerned, and consider appropriate action, as above.

4. The District Election Officers, Returning Officers alongwith other election authorities may be informed of the Commission's abovementioned instructions for their compliance. Action taken in this regard may please be confirmed by endorsing to the Commission, a copy of the instructions issued to the District Election Officers, Returning Officers etc.
5. Please acknowledge receipt of this letter.

Yours faithfully,

Sd/-

(K.F.WILFRED)

SECRETARY

Annexure-30

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 abovementioned 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-wheeleders 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.

Annexure-31

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 29th March, 1996 read with Commission's orders No. 437/6/ES/0025/94/MCS dated 21st 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 direction No. 76/81, dated 18.09.1981

Subject: Lodging of accounts of election expenses

DIRECTION

Under the powers vested in the Election Commission under Article 324 and in pursuance of rule 89 of the Conduct of Elections Rules, 1971, and all other powers enabling it in that behalf and in order to ensure that the work pertaining to the accounts of election expenses of the contesting candidates at a general election or a bye-election is complete expeditiously, the Commission directs that

- (i) Each of the supporting vouchers lodged with account of election expenses shall bear the signature in full of the contesting candidate or his election agent, if any:
- (ii) When a contesting candidate lodges his account of election expenses before the District Election Officer, the District Election Officer shall issue an acknowledgement immediately. The acknowledgment shall be issued to the person concerned if account is presented in person or sent by post if received through post. The acknowledgment shall be as in the proforma for the maintenance of account of election expenses.
- (iii) The District Election Officer shall send his report to the Election Commission as contemplated in rule 89 of the Conduct of Election Rules, 1961 within ten days from the expiration of the 30 days within which the account of election expenses in respect of a constituency is required to be lodged;
- (iv) Under sub-rule (5) of rule 89 of the Conduct of Elections Rules, 1961 only one show-cause notice shall be sent by Registered A.D. Post to a candidate, who fails to lodge his account of election expenses within the time and in the manner required by law;
- (v) When a notice is issued by Registered A.D. Post, unless the communication is received undelivered within a reasonable period, say a month, it shall be presumed that the notice has been served on the candidate. On the expiry of one month after the date of issue of the notice, the case shall be disposed of.
- (vi) All correspondence with a candidate shall be sent to him at the address as furnished in the contesting candidate list. A candidate shall intimate in writing the District Election Officer concerned about the change in his address, if any for future correspondence. The District election Officer shall intimate to the Election Commission forthwith the change.

Election Commission's Letter No. 76/98/J.S. II dated 30.10.1998 addressed to CEOs of all States and UTs.

Subject: Daily accounts of election expenditure to be maintained by contesting candidates in prescribed Register - submission to the officers/Expenditure Observers for scrutiny -compliance - regarding

I am directed to state that as a measure to curb and keep a check on the tendency towards excessive expenditure in electioneering, the Commission has devised a Register containing a detailed proforma that is to be filled up and maintained on a continuous day-to-day basis by all contesting candidates on their electioneering campaigns. Vide Commission's letter No.76/98/JS-II dated 19.1.1998 it has been directed that the District Election Officer should nominate/designate officers located within the district, before whom a contesting candidate should produce periodically the Register of his day-to-day election expenses account, for the purposes of inspection and scrutiny. Reacting to the views expressed by some political parties, the Commission had further issued instructions vide the above letter that though the accounts of election expenses are to be maintained on daily basis, the same need be submitted to the designated officer for the purpose of inspection and scrutiny only once in three days.

1. It has come to the notice of the Commission that in some instances certain candidates have not cared to show the Registers of their daily election expenses to the designated officers, or even the Observers appointed by the Commission despite the same having been asked from them.
2. Obviously it raises a reasonable presumption that the accounts of expenses are not being maintained on a daily basis as required under the law, in these cases, but are being prepared after the election process is over in a manner which does not give a true account of the expenses that were indeed incurred by the candidate. The Commission, therefore, directs that where a candidate does not produce the Register containing his daily account of election expenses, before the designated officer/ Observer, despite notice, the District Election Officer shall cause a complaint to be lodged under Section 171 -I of Indian Penal Code against the errant candidates.
3. In addition to this, the fact whether a candidate has submitted the Register showing his daily account of expenditure to the designated officer/Expenditure Observer, for his scrutiny on timely basis and whether any action has been taken against any candidate for non-compliance in this respect should be explicitly

mentioned in the remarks column of the report that the District Election Officer furnishes to the Commission under Rule 89 (1) of the Conduct of Election Rules, 1961 (Annexure XLIX to Returning Officers Handbook) to the effect whether the candidates have filed their returns of expenditure on elections or not.

This may be brought to the notice of all concerned, particularly the contesting candidates so that they are well aware of the penal consequences that they may have to suffer if they do not furnish the Registers showing their election expenses to the designated officer/Observers at the appropriate time.

Election Commission's letter No. 76/2004/J.S.II, dated 12.03.2004 addressed to the Chief Electoral Officers of all States and Union Territories.

Subject:- Instructions for guidance of contesting candidates for lodging their accounts of election expenses - Inspection of accounts of election expenditure as an additional measure -regarding.

I am directed to invite your attention to the Commission's circular dated 29-10-2003, on the subject cited. The Commission had directed (in paragraph 5) that the day to day accounts maintained by the contesting candidates in the prescribed register together with the supporting documents shall be made available by them for inspection to the District Election Officer/Returning Officer/Election Observer or officer specifically designated for the purpose, once in every three days during the process of election.

At the meeting with the representatives of the recognized political parties, many of the parties requested for review of these instructions as visiting the office of the Returning Officer on every third day was inconvenient to the candidate in many cases. The Commission has considered this matter and has reviewed its directions in this regard and has now directed that the scrutiny of the accounts need be done only on three occasions during the entire election period. Accordingly, the candidate shall make available the documents pertaining to their accounts of expenditure for inspection to the District Election Officer/Returning Officer/Election Observer at least thrice during the process of election. However, it shall be ensured that there is a gap of about 4 (four) days in between each inspection and the first inspection may be on or after the third day from the last date for withdrawal of candidatures.

The Commission's directions contained in its letter dated 29th October, 2003 stand modified only in respect of the inspection schedule mentioned above. All other instructions contained therein remain applicable and in force. These, along with the present modified inspection schedule shall be conveyed to all the contesting candidates and the Election Observers appointed by the Commission in connection with General Elections to Lok Sabha, 2004.

Election Commission's letter No.76/2003/JS.II dated 29.10.2003 addressed to the Chief Electoral Officers of all States/UTs.

Subject: General Elections/Bye-Elections - Instructions for guidance of contesting candidates for lodging their accounts of election expenses - Inspection of accounts of election expenditure as an additional measure - regarding

I am directed to invite your attention to Commission's letter No.76/98/J.S.II dated 19.1.1998 on the above subject and to say that as per standing instructions of the Commission, the contesting candidates are required to maintain their election expenditure account in the prescribed register on day-to-day basis. They are also required to make available the said register, with supporting documents, for inspection, at anytime during the process of election, to the District Election Officers/Returning Officers/ Election Observers appointed by the Commission or any other such authority nominated by the Commission in this behalf. It has also been clarified that the failure to produce this register, on demand, will be considered as a major default. The register with the said supporting documents shall be made available by the contesting candidates only once in three days.

The Commission has now prescribed a revised format for maintaining account of election by candidates under Sections 77 and 78 of the Representation of the People Act 1951 vide its letter No. 76/ 2003/JS.II dated 24 October 2003, which has now been made available to you. Under Section 77(1) [vide the 'Election And other Related Laws (Amendment) Act, 2003', already sent to you] only the expenses on account of travel of 'leaders' of the political parties covered under Explanation 2 will be exempted from being included in the account of election expenses of a candidate. All other expenses - incurred/ authorised by the political parties, other associations, body of person, individuals - are required to be included in the account of the candidate.

In order to streamline the scrutiny of accounts maintained by the candidates, the Commission has given the following directions:

1. A register in the standard format as already prescribed vide Commission letter No.76/2003/JS.II dated 24.10.2003 shall be issued to each candidate by the Returning Officer immediately after his nomination, for keeping the day-to-day account of his expenditure.
2. The register shall be duly page-numbered and authenticated by the District Election Officer at the time of issue.
3. All day-to-day accounts shall be faithfully recorded in this register and in no other document by the candidate or his election agent.

4. All documents such as vouchers, receipts, bills, acknowledgements, etc. in support of the expenditure incurred or authorised shall be obtained from day-to-day as the expenditure is incurred and authorised and maintained in the correct chronological order along with the aforesaid register as prescribed under rule 86 of the Conduct of Election Rules 1961.
5. The day-to-day account maintained in the aforesaid register together with the supporting documents shall be made available for inspection once in three days during the process of election to the District Election Officer/Returning Officer/Election Observer appointed by the Commission or any other such authority nominated by the Commission in this behalf.
6. The District Election Officer and the Election Observer shall prepare a schedule of inspection whereby a three-day cycle of furnishing of accounts will be set for every candidate in such a manner that on each day, accounts of one or more contesting candidates are made available for scrutiny to the concerned officers. In other words, the turn of a candidate to furnish his accounts for scrutiny will fall after every third day throughout the period between the filing of his nomination and declaration of results.
7. The accounts of the candidates will be scrutinized by the District Election Officer/Returning Officer and/or Election Observer or by the nominated officers and they will keep two photocopies of the relevant pages of the register. One copy of the relevant pages of the register will be displayed on the notice board of the Returning Officer and the other copy will be retained in a separate file for each constituency as proof of record with the Returning Officer and furnished to the District Election Officer on conclusion of the poll process.
8. Any person desiring a copy of these day to day accounts will be provided the same by the Returning Officer subject to payment of usual copying charges.
9. While lodging the accounts of the election expenses under Section 78 of the Representation of the People Act 1951, the candidate shall file the prescribed register along with the abstract statements of election expenses and the prescribed affidavit prescribed vide Commission order No.76/2003/JS.II dated 24.10.2003.

The Commission has reiterated that the above instructions should be made clear and known to all contesting candidates and the Election Observers who will be appointed by the Commission and it shall be the complete responsibility of the District Election Officers to ensure that the instructions of the Commission in this matter are complied with in proper manner.

Kindly acknowledge receipt.

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.

Election Commission's letter No. 76/2004/JS-II, dated 06.08.2004 addressed to the Chief Electoral Officers of all States/Union Territories.

SUBJECT: - Accounts of Election Expenses- Clarification regarding.

I am directed to invite your attention to the provisions regarding maintenance of account of election expenses by contesting candidates. It has been brought to the notice of the Commission that in certain cases, prospective candidates get campaign materials prepared in advance, before the filing of nomination. Questions have been raised regarding accounting for the expenses of this nature. Some candidates have, in the past, left out the expenditure on such items from the account of their election expenses on the pretext that only the expenditure incurred from the date of filing nomination is to be accounted for.

It is clarified that the candidates, while maintaining their register of accounts of election expenditure, should also account for all expenditure including those incurred prior to the date of nomination for preparation of campaign materials etc. which are actually used during the post nomination period/in connection with the election.

The above directions may be brought to the notice of all District Election Officers and Returning Officers for information and necessary action in future election.

Kindly acknowledge receipt.

Election Commission's letter No. 76/EE/2005/JS.III, dated 06.10.2005 addressed to the President/ General Secretary of Communist Party of India, Communist Party of India (Marxist), National Congress Party, Communist Party of India (Marxist Leninist) (Liberation), Rashtriya Janata Dal and Lok Jan Shakti Party and copy sent to the Chief Electoral Officer, Bihar with the request to bring this to the notice of all District Election Officers and Returning Officers concerned and also the Observers of all constituencies where candidates of the above mentioned parties were contesting. (The CEO was also requested to instruct the Returning Officers to bring the following position to the notice of all such candidates also.)

Subject:- Expenditure incurred by leaders of the party in election campaign.

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 on account of travel for propagating programme of the party shall not be deemed to be expenditure in connection with election, incurred or authorized by the candidate or his agent, provided the names of the leaders for this purpose are communicated to the Commission and the Chief Electoral Officer of the State within a period of seven days from the date of notification of the election. In case of the constituencies going to poll in the first phase of election in Bihar in the current general election in that State, the notification of election was published on 23.09.2005, and for the constituencies in the second phase, the notification was published on 28.09.2005. As you party has not communicated the list of 'leaders' of your party for the purposes of the abovementioned Explanations 1(a) and 2 under Section 77(1), it may be noted that all expenses incurred in connection with visit of all leaders of your party, including their travel expenses for the first two phases of election, 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 connecting with the election of a group of candidates, the expenses will be equally apportioned among all such candidates.

The above legal position may be noted and also brought to the notice of all the candidates of your party contesting election in the first and second phases of elections in Bihar.

Election Commission's letter No. 76/EE/2005/JS.III, dated 07.10.2005 addressed to the President, Jana Dal (United) and copy sent to the Chief Electoral Officer, Bihar with the request to bring this to the notice of all District Election Officers and Returning Officers concerned and also the Observers of all constituencies where candidates of the above mentioned parties were contesting. (The CEO was also requested to instruct the Returning Officers to bring the following position to the notice of all such candidates also.)

Subject:- Expenditure incurred by leaders of the party in election campaign.

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 on account of travel for propagating programme of the party shall not be deemed to be expenditure in connection with election, incurred or authorized by the candidate or his agent, provided the names of the leaders for this purpose are communicated to the Commission and the Chief Electoral Officer of the State within a period of seven days from the date of notification of the election. In case of the constituencies going to poll in the first phase of election in Bihar in the current general election in that State, the notification of election was published on 23.09.2005. As you party has not communicated the list of 'leaders' of your party for the purposes of the abovementioned Explanations 1(a) and 2 under Section 77(1), in respect of the 61 Constituencies in the first phase of election, it may be noted that all expenses incurred in connection with visit of all leaders of your party, including their travel expenses for the first phase of election, 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 among all such candidates.

The above legal position may be noted and also brought to the notice of all the candidates of your party contesting election in the first phase of elections in Bihar.

Election Commission letter No. 76/2007/JS-II Dated: 29th March, 2007 addressed to the Chief Electoral Officers of all States and Union Territories

Subject:- Section 77 of the Representation of the People Act, 1951-Election Expenditure of candidates- regarding.

1. Section 77(1) of the Representation of the People Act, 1951, provides that every candidate at an election shall keep it the correct account of all expenditure incurred or authorized by the candidate/his election agents in connection with the election of the candidate. The expenditure incurred on travel by leaders of a political party whose names have been communicated to the Commission and the Chief Electoral Officer as required under Explanation –2 to Section 77(1) is not deemed to be expenditure incurred or authorized by a candidate of that political party for the purposes of the said Section.
2. Some CEOs and Observers have sought clarifications about the effect of expenditure incurred by political parties on advertisements on the election expenditure accounts of the candidates.
3. In this context, attention is invited to the Commission's letter No. 76/2004/J.S.II, dated 10th April, 2004 (copy enclosed) on the issue of expenditure incurred by political parties in connection with election rallies, etc.
4. In the judgment of the Hon'ble Supreme Court, in KanwarLal Gupta vs. Amar NathChawla (A.I.R. 1975 SC 308), referred to in the abovementioned letter dated 10.4.04, the Hon'ble Supreme Court has held that the expenditure incurred by the political party, as distinguished from expenditure on general party propaganda, which can be identified with the election of a given candidate would be liable to be added to the expenditure of that candidate as being impliedly authorized by the candidate. The Apex Court has further held in that matter that a party candidate does not stand apart from his political party and if the political party does not want the candidate to incur the disqualification, it must exercise control over the expenditure which may be incurred by it directly to promote the poll prospects of the candidate.
5. 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.
6. Applying the ratio of the judgment in Kanwar Lal 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, i.e. cases where the expenditure is relatable to the election of a particular candidate or a group of candidates, the expenditure shall be treated as expenditure authorized by the candidates concerned and such expenditure shall be accounted for in the election expenses accounts of the candidates concerned. In those cases where the expenditure is incurred by the party for the benefit of a given group of candidates, the expenditure is to be apportioned equally among the candidates.
 7. The contents of this letter may be brought to the notice of all District Election Officers, Returning Officers, Election Observers, and other election authorities. This may also be brought to the notice of all the political parties in the State, including the State units of the recognized political parties.

Please acknowledge receipt of this letter.

Election Commission letter No.76/2007/JS-II Dated: 4th April, 2007. addressed to the Chief Electoral Officers of all States and Union Territories

Sub: Account of election expenses of candidates - Section 77(1) of the Representation of the People Act. 1951 – regarding.

Section 77(1) of the Representation of the People Act., 1951 mandates every contesting candidate at an election to maintain the correct account of expenditure incurred/authorised in connection with the election. Clause (a) of Explanation 1 to Section 77(1) provides that the expenditure on travel incurred by leaders of a political party for propagating programme of that party shall not be treated as expenditure in connection with the election incurred/authorised by a candidate of that political party for the purposes of the said Section. Explanation 2 to Section 77(1) provides that the list of leaders of a political party (40 in the case of recognized parties and 20 in the case of registered unrecognized parties) is to be submitted within 7 days from the issue of notification to the Commission and to the Chief Electoral Officer of the State concerned for availing of the benefit of Clause (a) of Explanation 1.

1. Clarifications have been sought regarding accounting of travel expenses of a leader of a political party covered under Explanation 2 to Section 77(1) when such leader happens to be a candidate himself. It is only logical to conclude that the visit of a contesting candidate to the constituency from where he is contesting election is for the purpose of promoting his own election prospect. When a candidate travels in his constituency for election campaigning, the expenses incurred in connection with the journey has to be treated as part of his election expenses. Therefore, it is clarified that, in such situations, the expenses incurred on account of the journey(s) performed by such leader within the constituency from where he/she is contesting election cannot be exempted from the election expenditure account of that person.
2. It has been observed that in some cases political parties, while communicating the names of leaders of that party under Explanation 2 to Section 77(1), have included the names of persons who are leaders of other political parties or who are not members of that political party. It is made clear that as per the provisions of the law referred to above, a political party can nominate only those persons who are members of that party as its leaders for the purposes of Explanations 1&2 to Section 77(1). In other words, a person who is not a member of the party cannot be nominated as 'leader' of the party for the purposes of Section 77(1).
3. It has also been seen in the past that after submitting the list of leaders with the Commission, the political parties approach the Commission for substituting the names therein. In this context, it is pointed out that as per the proviso to Explanation 2, substituting a name from the list is permitted under the law only

where any of the persons mentioned in the list dies or ceases to be a member of the political party concerned and not otherwise.

4. These instructions/clarifications may be brought to the notice of all the District Election Officers/Returning Officers and all election authorities. This may also be brought to the notice of all political parties based in the State including the State Units of recognized national and State parties.

Please acknowledge receipt.

Copy to all recognized political parties for information and compliance.

Annexure-42

Election Commission's letter No. 437/6/OR/95/MCS/1158 dated 29.03.1996 addressed to The Secretary to the Government of India, Ministry of Home Affairs, New Delhi and copy endorsed to CEOs of All States and Union Territories.

Subject: Expenditure on security of PM during election visits

Please refer to letter of Shri V.K. Malhotra, Joint Secretary (CS) dated 21.2.96 regarding clarification sought by Orissa Government in connection with the expenditure to be incurred on the barricading and rostrums etc. for Prime Minister's visit in connection with elections.

2. Attention is drawn to Commission's Order No. 437/6/ES0025/94/MCS dated 21.10.94 (copy enclosed) wherein it has been clarified that the State Governments/Union Territories should strictly adhere to the Order of the Supreme Court given by its Order dated 29.4.94 in the writ petition (Civil) No.312 of 1994. In the Commission's Order, it has further been directed that such individuals who visit State/ Constituency for electioneering and election arrangements like barricading/rostrums etc. shall be borne by the concerned political party.
3. It is, therefore, directed once again that instructions as contained in Commission's Order dated 21.10.1994 should be strictly adhered to.

Annexure

Letter No. 437/6/ES0025/94/MCS Dated 21 st October 1994 addressed to Chief Secretaries and CEOs of all States and UTs.

ORDER

1. The Commission vide its letter No. 437/6/93-PS-II dated 31 st December, 1993 had reiterated the total and absolute ban on the use of official vehicles for campaigning, electioneering or election related travel during elections and had directed that there will be total ban on the use of any vehicles for any purpose connected with the election by any political party, the candidate or any other person connected with election.
2. The Commission vide its letter No. 437/6/94 dated 2nd February, 1994 had invited attention to the circular letter No. 10/17/89-M&G dated 1st November, 1989 from the Ministry of Home Affairs on the tour of ministers in connection with the election campaign and had observed that those instructions were flouted with impunity and had therefore issued further instructions without, in any way overriding, modifying or affecting the instructions of the Ministry of Home Affairs dated 1 st November, 1989 referred to above.
3. The Supreme Court in its order dated 29th April, 1994 in a writ petition (Civil) No. 312 of 1994(State of Tamil Nadu versus Chief Election Commissioner and others)

seeking exemption in the case of Chief Minister of Tamil Nadu had directed as follows :

"While we are conscious of the effort being made by the Election Commission to ensure cleanliness of the electoral process and for the protection and ensurement of free and fair polls, were are afraid, the Election Commission cannot, as it seeks to do here, put out of consideration the security requirements of certain political personalities who might, in view of extremist and terrorist activities and threats to their lives, require security of a high order. To confine the security to only the Prime Minister of the country, as the Election Commission has done, and to deny, as the communication dated 31st March, 1994 seeks to do, to all other may not reflect a proper perception and appreciation of the problem. At all events, the Election Commission will have to take note of the statutory provisions. However, we should make one aspect clear. Having regard to the responsibilities and obligation of the Election Commission to ensuring purity of the electoral process, it is open to the Election Commission, if it has material to doubt that the assessments of the security requirement made by the Director of the Tamil Nadu Special Security Group under the status are so manifestly and unduly excessive as to amount to promotion indirectly, of partisan electoral interests, to bring such matter to the notice of the State Government for appropriate corrective steps."

4. The Cabinet Secretariat in its letter No. 10/22/094-ES dated 3/5 May, 1994 had issued instructions that under the provisions of the Special Protection Group Act, 1988 protection is provided for proximate security of the following :-
 - (i) The Prime Minister and the members of his immediate family;
 - (ii) Any former Prime Minister or the members of his immediate family for a period of 5 years from the date on which the former Prime Minister ceases to hold the office of Prime Minister
5. In the light of the above order of the Supreme Court the Commission had substituted paragraph 3 of its letter No. 437/6/93/PS-II dated 31 st December, 1993 vide para 6 of letter of even number dated 8th May, 1994 to say that "the Commission has decided that para 3 of its above referred circular letter No. 437/6/93-P-II dated 31 st December, 1993 will stand substituted by the following :-
 - 5(A) The only exceptions from the prohibitions mentioned in para 2 above will be the Prime Minister and other political personalities who might, in view of extremist and terrorist activities and threats to their lives, require security of a high order and whose security requirements are governed by any statutory provisions made by Parliament or the State Legislature in this behalf.
 - 5(B) The Commission would like to make it clear that having regard to its responsibilities and obligations to ensuring purity of the electoral process, the Commission, if it has material to doubt that the assessments of the security requirements made by the

authorities under the above referred special enactments or any other special instructions of the Government are so manifestly or unduly excessive as to amount to promotion, indirectly, of partisan electoral interests, bring such matter to the notice of the Central Government and/or, as the case may be, the State Government for appropriate corrective steps.

- 5(C) For achieving this, the Commission may call for any information from the Central Government or the State Government concerned with regard to the assessment of the security requirements made in respect of any such personality. Such information shall be furnished to the Commission by the concerned Government forthwith."
6. It was further clarified by the Commission in its letter No. 437/6/94 dated 14th May, 1994 that all State Governments and the Union Territory Administration are requested to adhere strict strictly to the orders of the Supreme Court. Further, orders relating to security of the individuals issued under statutory powers or other powers must be fully honoured.
7. The Commission has further directed that when such individuals visit State/Constituency for electioneering and election related work, the expenditure incurred on security arrangements like barricading/ rostrums etc. shall be borne by the concerned political parties.

Annexure-43

Election Commission's letter No.437/6/GUJ/98-PLN-III dated 16.01.1998 addressed to The Cabinet Secretary to the Govt. of Gujarat.

Subject: Model Code of Conduct – regarding

I am directed to refer to D.O.No.SBI/SSA/1 098/409 dated 13th January, 1998 from Principal Secretary, Home Department, and to state that all Ministers both Union and the State and all other leaders of political parties will be allowed security as per the threat perceptions assessed by official agencies and other professional agencies. The expenditure on the bullet proof cars and all other cars used by these individuals will be borne by the individuals concerned. However, expenditure on the security staff will be borne by the State Government/UT Administration concerned.

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 rates chart

I am directed to enclose herewith a copy of the Commission's letter No. 76/2003/J.S.II, dated 30th 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 abovementioned letter dated 30th 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 30th 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 rates chart.

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 - Rickshaw
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.

Other items commonly used in a district (DEO to prepare rate list of such items.

ELECTION COMMISSION OF INDIA

NirvachanSadan, Ashoka Road, New Delhi-110001

No.491/Media Policy/2010/

Dated: 23rd September, 2010

To

The Chief Electoral Officers of
All States and UTs

Subject: Measures to check Paid News during elections i.e. advertising in the garb of news in media

Sir,

In continuation of the Commission's letter No.491/Media/2009, dated 8th June, 2010, on the subject cited, I forward herewith a copy of the report of the Press Council of India No. PR/2/1011 dated 30th July, 2010.

2. The following parts of the Report are for particular attention and necessary action:
 - (a) The Press Council of India has defined paid news as "any news or analysis appearing in any media (Print and Electronic) for a price in cash or kind as consideration."
 - (b) The Council has highlighted its own guidelines of 1996 at page 8 to 10 of the Report enclosed with the letter. Para 1 of the guidelines refers that "newspapers are not expected to indulge in unhealthy election campaigns, exaggerated reports about any candidate/party or incident during the elections. While reporting on actual campaign, a newspaper may not leave out any important point raised by a candidate and make an attack on his or her opponent." Similarly, para 5 specifically refers that "Press is not expected to indulge in canvassing of a particular candidate/party. If it does, it shall allow the right of reply to the other candidate party." Thus, any departure from the above guidelines should make a case for prima facie investigation of paid news.
3. Others parts of the Report are for information. Specific action, if any, is being taken by the Commission.
4. As regards the constitution of the district level committee for scrutiny of Paid News during election periods, the same shall be composed of following officers:
 - i. DEO/Dy DEO
 - ii. DPRO

- iii. Central Govt. I & B Ministry official (if, any in the district)
- iv. Independent citizen/Journalist as may be recommended by PCI
5. The above may be taken note of as additional guidelines in continuation of the instructions issued vide letter dated 8th June, 2010 and action may be taken accordingly.

Yours faithfully,

Sd/—

(Tapas Kumar)

Secretary

Annexure-46

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

NirvachanSadan, Ashoka Road, New Delhi-110001

No.76/2009/SDR

Dated : 31st March, 2009

To

The Chief Electoral Officer of

All States/Union Territories.

Sub: Expenditure incurred by leaders of the party in election campaign- use of aircrafts/helicopters- regarding.

Sir/Madam,

Please refer to the Commission's letter No.437/6/INST/2008-CC&BE, dated 31st October, 2008 reproduced at Section 43 in Vol.III of the Compendium of Instructions. In the said letter, it has been clarified that in the vehicle in which a leader of a political party (Star Campaigner) covered under Explanation-2 to Section-77(1) of Representation of the People Act, 1951, is travelling, the candidate or other workers of the party/candidate also travel, 50% of the expenditure on the vehicle will be booked to the election expenditure account of the candidate(s) concerned [i.e. the candidate(s) for furthering the prospect of whose election the leader is travelling]. In order to remove doubts raised by some Parties in this regard, it is clarified that 'vehicle' referred to in the abovementioned letter dated 31st October, 2008, **includes aircraft/helicopter or any other means of transport used by the leader**(Star Campaigner).This clarification may be brought to the notice of all political parties based in your State/UT.

Yours faithfully,

Sd/-

(R.K.SRIVASTAVA)

SECRETARY

Copy to all National and State political parties.

ELECTION COMMISSION OF INDIA

NirvachanSadan, Ashoka Road, New Delhi-110001

No. 76/2009/SDR

Dated 20th August, 2009

To

The Chief Electoral Officers of

All States/Union Territories.

Sub : Expenditure incurred by leaders of the party in election campaign-use of aircrafts/helicopters-regarding.

Sir/Madam,

Please refer to the Commission's letter No.437/6/INST/2008-CC&BE, dated 31st October 2008 and No.76/2009/SDR dated 31st March 2009, on the above subject. As per the instructions in these letters, if the candidate or workers of the party/candidate also travel in the vehicle (aircraft/helicopter included) of the Star Campaigner, 50% of the expenditure on the vehicle will be booked to the account of election expenses of the candidate concerned.

2. A question has been raised as to the position when someone not connected with the Party or candidate (e.g. attendant, security guard etc.) travels with the Star Campaigner.
3. It is clarified that if any attendant, including security guard, medical attendant of the Star Campaigner, travels with him/her (the Star Campaigner), that should not result in booking any part of the expenditure to the account of any candidate, provided the attendant/medical attendant does not play any role in the election campaign. But the representative of the electronic or print media accompanying a Star Campaigner shall not be covered by the aforesaid exemption and the expenditure on their travel should be regulated by the clarification given in para 1 above.

This may be brought to the notice of all concerned including all political parties based in the State.

Yours faithfully,

Sd/-

(K.F.WILFRED)

SECRETARY

Copy to All recognized National and State political parties.

FORMAT FOR APPOINTING ADDITIONAL AGENT
OF 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/ZilaParishad and is not a person to whom security cover has been provided by the State.

Signature of the Candidate

Place:

Date :

Report on Election Expenditure Monitoring upto poll day to CEO

Sr. No.	Details	Remarks			
1.	Total No. of Expenditure Observers Deployed across the State/UT				
2.	Total No. of Flying Squads (FS) deployed across the State/UT with no. of detection of all kind reported	(i) (ii)			
3.	Total No. of Static surveillance Teams (SST) deployed across the State/UT with No. of detection of all kind reported	(i) (ii)			
4.	Total No. of Excise Teams Deployed across the State/UT with no. of detection of all kind reported	(i) (ii)			
5.	Total amount of cash, other items (with approx. value in Rs.) where criminality suspected and seized across the State/UT during Election process	By FS		By SST	
6.	Total amount of cash, other items (with approx. value in Rs.) where 'No' criminality suspected and handed over to the Income tax Department for necessary action				
7.	Total amount of cash, other items (with approx. value in Rs.) where 'No' criminality suspected – but lying in treasuries and not handed over to the Income tax department				
8.	Total Liquor, (In Liters with approx. value in Rs.) seized across the State/UT	By FS	By SST	By Excise Deptt.	Police

Sr. No.	Details	Remarks			
9.	Total Drugs/Narcotics/Psychotropic substances seized (in KGs with approx. value in Rs.)	By FS	By SST	Police	
10.	Total of Other Items seized i.e. Campaign Material, Dhotis, Sarees, etc. across the State/UT during Election process	By FS		By SST	
11.	Total No. of 'Paid News' reported across the State/UT				
12.	<p>Total No. of Expenditure related (i) Police cases registered across the State/UT and (ii) arrests, if any (Total cases=</p> <p>Total persons arrested =</p> <p>As reported by Nodal Officer Police in Daily reports up to poll day.</p>	By FS	By SST	By RO	By Excise Deptt.

Police Observer Report-I
Preparedness Report of the Police Observer for Expenditure Sensitive Constituency
(ESC)
(To be submitted within 24 Hrs after arrival in the ESC)

Date of Arrival and date of Reporting		
Name of the Police Observer		
Name of the Expenditure Sensitive Constituencies		
Name of the Districts		
State		
Telephone No. and Mobile No. during the period deployment	Fax No. & email-ID during the period of deployment	Fax no, Telephone No. & Mobile No. at the place of normal posting

Sl.No.	Description	Yes	No
(a)	Whether the Police Observer has been provided with or called for the list of names and contact nos. of the Expenditure Observer/General Observer, Returning Officers, Assistant Expenditure Observer, Excise Department, Flying Squads and Surveillance Teams in the ESC from the Nodal Officer of Police in the State/ DEO		
(b)	Whether Flying Squads & Surveillance Teams are equipped with essential logistics like vehicles, video camera, mobile phone and necessary panchnama required for seizure of cash or goods.		
(c)	Whether Police Observer has called for all the details of Check Posts in the ESCs and officers/staffs manning them		

(If answer to any of the above is negative, the same should be brought to the notice of DEO/ Expenditure Observer/ Nodal officer of Police at State immediately under intimation to the CEO/ECI.

Place: -

Date:

Signature
Police Observer

Police Observer Report- 2

(To be submitted by e-mail / Fax, speed post within 24 hours of completion of Poll/Re-poll if any to ECI)

Date of Departure and date of Reporting		
Name of Police Observer		
Name of Expenditure Sensitive Constituencies (ESC)		
Name of the Districts		
Name of the State		
Fax No./Telephone no. during the period of deployment	Mobile No.& email-ID during the period of deployment	Fax no, Telephone No. Mobile No. at the place of normal posting

Sl. No.	Description	
(a)	Number of complaints received	
(b)	Number of complaints enquired and Action Taken.	
(c)	No. of cases pending inquiry and corrective action.	
(d)	Reasons for pendency.	
(e)	No. of places physically visited by the Police Observer while acting on complaints	

Sl. No.	Description	
(f)	No of Check Posts visited during the period of deployment	
(g)	Total Cash Seizure effected by Flying Squads	
(h)	Total Cash Seizure effected by Surveillance Teams	
(i)	Articles other than Cash Seized by Flying Squads and Surveillance Teams	
(j)	Approx Value of Article in Rs.	
(k)	Authority to whom the cash/articles were handed over after the seizure	
(h)	Whether the persons from whom Articles/Cash Seized were informed about next course of action	
(i)	Whether any case registered against the person/s from whom cash/articles were seized (Please annexed the details separately)	
(x)	Any other Remark/Suggestion: (Please mention in order of priority)	

Place:

Date:

Signature

Police Observer

**CAS-7 (15)/2011/Div-I (Misc.) GOVERNMENT OF INDIA
,BUREAU OF CIVIL AVIATION SECURITY(MINISTRY OF CIVIL AVIATION)
A' WING, JANPATH BHAWANJANPATH, NEW DELHI -110001
Dated: 08/04./2011**

OFFICE MEMORANDUM

Subject: Standard Operating Procedure to prevent transport of suspicious money/bullion through airports during election process - matter reg.

1. Reports are received that during the process of elections, large sum of cash/bullion is being transported through chartered aircrafts/ helicopters/ passengers of commercial airlines to the poll bound States. The Election Commission of India is concerned about report of such incidents, which may disturb the level playing field during the election
2. Therefore, the Election Commission of India has directed that the following measures shall be taken Immediately, while keeping vigil over the baggage/ passengers at airports in the States going for poll or those boarding such aircrafts to the poll bound States :
 - (i) During election process, the 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 Rules) and all the baggage (excepting that which is exempted under Rules), boarding any aircraft/helicopters including commercial/ chartered flights will pass through the pre-embarkation security checks area of operational airports.
 - (ii) At remote/uncontrolled airports, the police authorities of the State/UT in coordination with pilot of the aircraft will carry out the screening/physical checking of baggage. As per the rule, the baggage of all passengers of chartered aircrafts/helicopters will be screened by CISF or State/UT police, as the case may be.
 - (iii) The Air Traffic Control shall inform the flight plan of all private aircraft/helicopters landing in the poll bound States to the Chief Electoral Officer of the State, 24 hr in advance. The Airport operator/Authority shall also inform the passenger manifest to the Chief Electoral Officer of state concerned immediately, which will be made available to the DEO and Expenditure Observers(s)of the district concerned.
 - (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 will also be screened by CISF/State/UT police without any relaxation.
 - (v) No Objection certificate from District Election Officer shall be required before granting any permission to operate from/ to any non-operational or non-sterile airports/ air strips/ areas in the poll bound States. The local police shall ensure that all passengers boarding the helicopters (excepting the specially exempted persons)

are properly frisked, and their baggage are screened/ searched during the ongoing process of election as mentioned in instruction at (i) above.

- (vi) 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, shall instantaneously report to the Income Tax Department, in the airports of the State.
 - (vii) 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 bullion.
 - (viii). 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 and when required, he made available to the Election Commission/CEO.
3. Please ensure that the above directions are strictly complied with under intimation to this office.

Receipt of this letter may kindly be acknowledged

Sd/-
(R .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, Ahemedabad, Chennai, Hyderabad, Kolkata & Guwahati: *for strict compliance.*
7. The MD, DIAL, New UdanBhawan, Opp.Terminal-3, IGI Airport, New Delhi- 37.
8. The MD, MIAL, CSI Airport, 1st Floor, Terminal IB, Santacruz (E), Mumbai- 400009.
9. The MD, CIAL, Cochin Internationa Airport Ltd., Cochin Airport, Cochin.
10. The MD, HIAL, Hyderabad International Airport Limited, Shamshabad- 500409, Ranga Reddy

11. The MD, BIAL, Bangalore International Airport Ltd., Administration Block, Bengaluru International Airport Devanahalli, Bangalore-560300.
12. The MD, MIHAN India Private Ltd. Dr. BabasahebAmbedkar International Airport, Nagpur.

Copy to:-

1. Election Commission of India (ShriS.K.Rudola Secretary) NirvachanAshoka Road, New Delhi.: *w.r.t. letter No.76/Instructions/2011/El.Ex(ITD)/2011/EEM/719dated 7th April, 2011*
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. IB (Dr.Anand Kumar, Jt. Director), 35, SP Marg, New Delhi.

Internal:

1. PPS to COSCA, PPS to Jt. COSCA, PPS to ACOS(S)
2. Shri R.N. Dhoke, Addl.COS(CA), Nodal Officer
3. Tel.No.(011)23311467 Mob.No.+919013626505
4. ShriM.T.Baig. Asstt.Commissioner of Security (CA), Alternate Nodal Officer
Tel.No.(011) 23731721
5. All Officers in BCAS HQrs

Sd/-
(R .Dhoke, IPS)

**CAS-7 (15)/2011/Div-I (Misc.)
GOVERNMENT OF INDIA
BUREAU OF CIVIL AVIATION SECURITY
(MINISTRY OF CIVIL AVIATION)
A' WING, JANPATH BHAWAN
JANPATH, NEW DELHI-110001
DATE: 14/02/2012**

(OFFICE MEMORANDUM (CORRIGENDUM))

Subject: Standard Operating Procedure to prevent transport of suspicious money/bullion through airports during election process- matter reg.

In partial modification of this Bureau Office Memorandum dated 08/04/2011 on the subject cited above, the following paragraph shall be added.

- (i). No prior permission for landing or take off of 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 CEO of the State, about the travel plan of private aircrafts or helicopters as early as possible, preferably half an hour in advance.
- (ii). However, during election process the ATC shall keep record of all such private aircrafts or helicopters, landing and taking off from commercial airports including type of aircraft, the company which owns/ leases the aircraft, time of landing, time to take off and passenger manifest, route plan etc. The ATC shall make a copy of this information available to the Chief Electoral Officer of the State concerned within days, after the date of landing/take off and the CEO 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.

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, Ahemedabad, Chennai, Hyderabad, Kolkata & Guwahati: *for strict compliance.*
7. The MD, DIAL, New UdanBhawan, Opp.Terminal-3, IGI Airport, New Delhi- 37.
8. The MD, MIAL, CSI Airport, 1st 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. BabasahebAmbedkar International Airport, Nagpur.

Copy to:-

1. Election Commission of India (ShriAvinash Kumar, U/Secretary) NirvachanSadan, Ashoka Road, New Delhi.: *w.r.t. letter No.76/Instructions/2012/EEPS/520 dated 7th February, 2012*
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. IB (Dr.Anand Kumar, Jt. Director), 35, SP Marg, New Delhi.

Internal:

1. PPS to COSCA, PPS to Jt. COSCA, PPS to ACOS(S)
2. Shri R.N. Dhoke, Addl.COS(CA), Nodal Officer
3. Tel.No.(011)23311467 Mob.No.+919013626505
4. ShriM.T.Baig. Asstt.Commissioner of Security (CA), Alternate Nodal Officer Tel.No.(011) 23731721
5. All Officers in BCAS HQrs

ELECTION COMMISSION OF INDIA
NirvachanSadan, Ashoka Road, New Delhi-110001

No.464/AP- HP & AP-LA/BE/2011/EEM

Date: 3rd 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,

1. I am directed to invite reference to the provisions of Section77 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 Section77 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

NirvachanSadan, 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 7th 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)

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

ELECTION COMMISSION OF INDIA

NirvachanSadan, 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 7th 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)

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

Annexure-57

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 to (in words.....)

/ Other articles seized.....are bign 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)..... DistrictPolice 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 of the Officer of Income Tax Deptt.) taking necessary action under Income Tax Laws. (Strike out if not applicable)

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.

Signature with Stamp

(Name, Designation and address of Magistrate)

Date:

ELECTION COMMISSION OF INDIA

NIRVACHAN SADAN, ASHOKA ROAD NEW DELHI-110001

NO.76/Instructions/2012/EEPS
January,2012

Dated: 20th

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 20th 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

NirvachanSadanAshoka Road New Delhi-110001

No. 76/Instructions/2012/EEPS

Date: 9th 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

File No. 76/Instruction /2011/EEM

Dated: 5th 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,

1. 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

NirvachanSadanAshoka Road New Delhi - 110001

No.76/Instruction/2012/EEPS

Dated: 5th February 2012

To

The Chief Electoral Officers of

1. Uttar Pradesh
2. Goa

Subject: Details of expenditure on the use of aircrafts in election campaigning – Reporting procedure – matter reg.

Reference: Election Commission's letter No. 576/3/2005/J.S.II, dated 29.12.2005, S.O.P. of Bureau of Civil Aviation Security, Ministry of Civil Aviation's OM No. CAS-7(15)/2011/Div-I (Misc) dated 8.4.2011

Sir,

I am directed to refer to the instructions issued by the Commission about submitting information regarding the use of aircrafts by political parties and candidates during election process for the purpose of monitoring expenditure of election campaign. Some political parties have represented to the Commission that there are practical difficulties in giving this information 3 days before use of aircrafts. The Commission has considered this matter and has modified para 4 of the Commission's instruction No. 576/3/2005/J.S.II dated 29.12.2005 as follows: -

1. No prior permission for landing or take off of 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 CEO of the State, about the travel plan of private aircrafts or helicopters as early as possible, preferably half an hour in advance.
2. However, during election process the ATC shall keep record of all such private aircrafts or helicopters, landing and taking off from commercial airports including type of aircraft, the company which owns/leases the aircraft, 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 Chief Electoral Officer of the State concerned within 3 days, after the date of landing/take off and the CEO 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.

3. At airstrips and helipads, which are not used for commercial purpose, 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 and law and order issues. On receipt of such application, the DEO shall issue permission on the same day on priority basis.
4. Every candidate shall also inform the Returning Officer concerned in writing within 3 days after the landing of the aircraft/helicopter, about the hiring charges paid/payable to the company owning/leasing the aircraft/helicopter, and name of the political party, if the party has borne the expense for the hiring.
5. Political parties shall submit to the Election Commission/ CEO of the State concerned within 75 days of completion of Assembly election or 90 days of completion of Lok Sabha election, as the case may be, 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.

Yours faithfully,

Sd/-

(S.K. Rudola)

Secretary

Annexure-62

By Speed Post/FAX

ELECTION COMMISSION OF INDIA

NirvachanSadan, Ashoka Road, New Delhi-110001

No. 76/Instructions/2012/EEPS/Vol. I

Date: 9th 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 31st 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's letter No. 464/INST/2008/EPS Dated 5th November, 2008
Addressed to the Chief Electoral Officers of all States and Union Territories

Subject: Prohibition of misuse of Short Message Services (SMSs) – regarding

1. I am directed to state that it has been brought to the notice of the Commission that certain objectionable messages on Short Message Services (SMSs) are transmitted by some persons to vested interests in the elections, violating the provisions of election law, model code of conduct and the Commission's directions/instructions issued in this behalf. By the aforesaid acts, the atmosphere for free, fair and peaceful elections process may get vitiated.
2. The Commission has considered the matter and has decided to issue the following directions:-
 - (i) For objectionable SMSs, which are violating the provision of election law, model code of conduct and the Commission's directions/instructions issued in this behalf, the Police authorities should advertise special mobile numbers on which the receiver of such SMS can forward the said SMS (along with the number of the sender of objectionable SMS). The Police Authorities should initiate appropriate inquiry and trace back the original sender of such SMS and take appropriate action under the relevant provisions of the Indian Penal Code, Representation of the People Act, 1951, the Conduct of Election Rules, 1961, instructions/directions issued thereunder by the Commission and any other law applicable in the case.
 - (ii) Bulk SMS (es) transmitted during the campaign period as an alternative electioneering, as and when noticed by Returning Officer or District Election Officer will be brought to the notice of Chief Electoral Officer, who in turn, will find out the cost involved from the Service Provided and apportion it to the candidate or candidates concerned as the case may be.
 - (iii) There shall be prohibition of transmitting bulk SMSs of political nature during the period of 48 hours ending with the hours fixed for conclusion of poll.
3. This shall be brought to the notice of all concerned immediately including Mobile Service Providers in the State and given wide publicity. A copy of this letter shall also be handed over to all Observers through the District Election Officers.
4. The receipt of this letter may please be acknowledged with the confirmation that the relevant instructions have been issued to all the concerned officers. A copy of instructions/directions so issued in this behalf may also be endorsed the Commission for its information and record.

ELECTION COMMISSION OF INDIA

NirvachanSadan, Ashoka Road, New Delhi-110001

No. 61/Complaints/AP-LS/2012/EEPS

Date: 19th 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,

1. With reference to the suggestions of Indian Banks' Association vide letter no. LEGAL/5946, dated 6th 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,

(AVINASH KUMAR)

UNDER SECRETARY

Copy to:

Shri K Ramakrishnan, Chief Executive, Indian Banks. Association World Trade Centre Complex, Centre 1, 6th Floor, Cuffee Parade, Mumbai-400005, with request to inform all banks for compliance during election process.

(AVINASH KUMAR)

UNDER SECRETARY

ELECTION COMMISSION OF INDIA

NirvachanSadan, Ashoka Road, New Delhi-110001

76/Instructions/EEPS/2013/Vol II

Dated 16th 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,

1. 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 27th 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 un-disclosed 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

F.No.60 (2)/2008-BO.II

Government of India

Ministry of Finance

Department of Financial Services

3rd Floor, Jeevan Deep Building,

Parliament Street, New Delhi

Dated the 20th February, 2013

To

The Election Commission of India

NirvachanSadan, 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 29th 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, bo2@nic.in

Encls: As Above

Seizure and raids/assets etc. of Excise Dept. upto poll day

Consolidated report of seizure of all types Liquors in (Litres)	Values in Rs. (Approx.)	Total Raids during election process (No.'s)	Total no. of Police complaints filed during election process (No's)	Total Arrest during Election process (No's)

Seizure etc. made by IT Dept. upto poll day

S. No.	Particulars	Amount (in Rs. Lacs)
1	Total Amount of Cash etc. as received from Flying Squad (FS) and Surveillance Team (SST) formed by Police Dept.	
2	Total amount of cash etc. released to party/person concerned after verification	
3	Total amount of cash etc. seized by Income Tax Dept. up to poll day till 12 o'clock	
4	Total amount of tax deposited by Challan up to poll day till 12 o'clock	

Seizure made by Police Department upto poll day

S. No.	Under Act	Seizure made by Flying Squad (FS)		Seizure made by Static Surveillance Team (SST)		By others SHO etc.	
		In Litres	Value in Rs. (Approx.)	In Litres	Value in Rs. (Approx.)	In Litres	Value in Rs. (Approx.)
1	Excise Act (All Liquors consolidated)						
2	ND & PS Act (All types of Drugs)	In Kg/gms	Value in Rs. (Approx.)	In Kg/gms	Value in Rs. (Approx.)	In Kg/gms	Value in Rs. (Approx.)
3	All others items (consolidated)	In Nos.	Value in Rs. (Approx.)	In Nos.	Value in Rs. (Approx.)	In Nos.	Value in Rs. (Approx.)
4	Total cases filed for expenditure related cases (No's) up to 12 o'clock on poll day						
5	Total arrests for Expenditure related cases (No's) upto 12 o'clock on poll day						

ELECTION COMMISSION OF INDIA

NirvachanSadan, Ashoka Road, New Delhi-110001

No. 491/Paid News/2012/Media

Dated: 27th August, 2012

To

Chief Electoral Officer of all the States/UTs

Subject:-Measures to check 'Paid News' during elections i.e. advertisement in garb of news in Media and related matters – revised guidelines – regarding.

Sir/Madam,

I am directed to invite your attention to the subject cited and to state that the Commission has issued order No. 509/75/2004/JS-1 dated 15th April, 2004 consequent upon order of the Hon'ble Supreme Court of India in SLP © No. 6679/2004. (Ministry of Information and Broadcasting vs. M/s Gemini TV Pvt. Ltd and Others) requiring the constitution of a committee for previewing, scrutinizing and verifying all advertisements by individual contesting candidates or political parties, before it is inserted in the electronic media. The Commission issued further guidelines vide its letters of even no. dated 8th June 2010, 23rd September 2010, 18th March 2011 and 16th August 2011, to constitute Media Certification and Monitoring Committee (MCMC) in **each district during election period** to take up the additional task of keeping a check on the cases of Paid News.

In modification of orders on 'Paid News' dated 8th June 2010 and thereafter, I am directed to state the following:

1. District Level Media certification and Monitoring Committee (MCMC)

1.1 The District level MCMC shall be formed in each district with the following members:

- (a) DEO/RO (of Parliamentary Constituency)
- (b) ARO(not below SDM)
- (c) Central Govt. I & B Ministry official (if any in the district)
- (d) Independent Citizen/Journalist as may be recommended by PCI
- (e) DPRO/District Information Officer/equivalent – Member Secretary

1.1.1 For the purpose of the certification of advertisements as per aforesaid Supreme Court order, Returning Officer of the parliamentary constituency/District Election Officer and an ARO (not below SDM) shall be the members of the MCMC. However, for the scrutiny of the cases of 'Paid News' etc, District MCMC shall have three additional members as given at 'c', 'd' and 'e'.

- 1.1.2 If Central govt. I &B Ministry Official is not posted in the district, District Election Officer can appoint preferably a Central Govt. Officer or a senior State Govt. Officer posted in the district.
- 1.1.3 If PCI is not providing names to be included in the MCMC, DEO may himself appoint either an independent senior citizen or journalist, who is willing and as who, in the opinion of the DEO, is eligible in terms of background and record of neutrality.
- 1.1.4 The Member Secretary (DPRO/DIO or equivalent) should be from the Provincial State Civil Services.
- 1.2 The committee shall have two distinct sets of functions:
- (i) **Certification of Advertisements** for which two specific members of MCMC i.e. RO & ARO shall have to consider and decide on such advertisements for certification.
 - (ii) **Examining complaints/issues of Paid News** etc by all members through a monitoring arrangement.
- 1.3 The MCMC shall, besides discharging the functions of Certification of advertisement and checking of Paid News, would also assist in enforcement of media related regulations under the RP Act. Hence the Committee's functions shall include:
- 1.3.1 MCMC shall scan all media (e.g. newspapers, print media, electronic media, cable network, internet, mobile network etc) for :
- a. suspected cases of paid news (it shall also actively consider paid news cases referred to it by the Expenditure Observers. It shall intimate the Returning Officer for issue of notices to candidates for inclusion of actual expenditure on the published matter or **notional expenditure** based on DIPR rates in their election expenses account (in absence of DIPR rates, DAVP rates may be used), either based on or irrespective of whether the candidate actually has paid or not paid any amount to the channel/newspaper. A copy of the notice shall also be marked to Expenditure Observer)
 - b. monitoring of political advertisements in electronic media (for checking if the telecast/broadcast has been done only after certification by the Committee)
 - c. monitoring political advertisements in other media, in relation to candidates, either overt or covert, from Expenditure monitoring angle (this will also include publicity or advertisement or appeal by, or on behalf of candidate, or by Star Campaigner(s) or others, to impact candidate's electoral prospects)
 - d. advertisements in print media (MCMC shall check if the advertisement is with the consent or knowledge of candidate: in which case it will be accounted for in the election expenses of the candidate(s); however, if the advertisement is not with the

authority from the candidate, then action may be taken for prosecution of the publisher for violation of Section 171H of IPC)

- e. checking if the name and address of the publisher and the printer is carried on any election pamphlet, poster, hand bill and other document as required under Section 127A of R.P.A 1951 (If any printed material does not bear on its face the names and addresses of the printer or the publisher, MCMC shall bring it to the notice of the RO for further necessary action; For the purpose of section 127 of RPA 1951, '**Paid News**' would also fall in the category of '**other document**')
- 1.3.2 It shall submit a daily report to Accounting team with copy to RO and Expenditure Observer in respect of each candidate in the prescribed format (as per annexure 12 of the prescribed Expenditure Guidelines) w.r.t. expenditure incurred by the candidate on election advertising or actual expenditure incurred for publishing the 'News' that is substantiated by necessary documents furnished by the candidate or notional expenditure as computed by the Committee in the assessed cases of Paid News.
 - 1.3.3 The MCMC shall create a suitable mechanism for monitoring media and shall be equipped with adequate manpower and infrastructure for the same.

2. State level MCMC

- 2.1 The State level MCMC shall comprise of the following officers:
 - (a) The Chief Electoral Officer, Chairman
 - (b) Any Observer appointed by the Election Commission of India
 - (c) One expert to be co-opted by the Committee.
 - (d) Officer of Indian Information Service (IIS), (at the level of US/DS) posted in the State/UT, representing a media Department of Government of India as separate from the expert at (c) above.
 - (e) Independent citizen or journalist as nominated by PCI (if any)
 - (f) Addl/Jt CEO in charge of Media (Member Secretary)
- 2.1.1 If PCI is not providing names to be included in the Committee, CEO may himself appoint either an independent senior citizen or journalist, who is willing and who, in the opinion of the CEO, is eligible in terms of background and record of neutrality.
- 2.2 The State level MCMC shall perform two sets of functions:
 - i. Deciding appeal from both District and Addl/Jt CEO Committees on **Certification of advertisement** as per the aforesaid Commission order dated 15th April 2004.
 - ii. **Examining all cases of Paid News** on appeal against the decision of District MCMC or cases that they may take up suo motu, in which case it shall direct the concerned ROs to issue notices to the candidates.

2.2.1 The **appeal on certification** of advertisements need to be handled by members at (a), (b) and (c) in the manner specified in the aforesaid order dated 15th April 2004, while the members at (d), (e) & (f) are added to deal with Paid News cases.

2.2.2 It is clarified that as **regards the certification**, the appeal from both District and Addl/Jt CEO Committee will lie only with and will be disposed of by the State Level MCMC headed by CEO as per Commission's order dated 15th April, 2004 and no reference in this regard needs to be made to the Commission.

3. Addl/Joint CEO's Committee on Certification : The Committee chaired by Addl/Jt CEO for **Certification of advertisement**, constituted as per the Commission's 15th April 2004 order shall continue to function as stated in the aforesaid order and shall have no jurisdiction over cases of 'Paid News'.

4 Appeal against decision of State level MCMC on Paid News

4.1 Any appeal against the decision of the State level MCMC in matter of Paid News will be made to the Election Commission of India. The State level MCMC can also make a reference to the Commission for advice, if it deems it necessary. Wherever complaints on Paid News cases are made to the Commission directly, the Commission shall forward cases to the State level MCMC for initial consideration.

5. Paid News Guidelines :With regard to Paid News, following guidelines may be followed:

5.1 Six months before the due date of normal expiry of Lok Sabha or the State/UT Legislative Assembly, as the case may be, a list of television channels/radio channels/newspapers, broadcast/ circulated in the State/UT and their standard rate cards shall be obtained by the CEOs and provided to all District level MCMCs for fixing the rates of advertisements.

5.2 In case of bye-election to Parliamentary or Assembly constituency, the standard rate card shall be obtained by the District Election Officer concerned immediately on announcement of the bye-election.

5.3 In case of any doubt relating to the application of the standard rate card arising, the matter shall be referred to the DIPR or DAVP, Ministry of I&B, Gov. of India for advice.

5.4 The CEO and DEOs will brief Political Parties and Media Houses about the above guidelines before the commencement of the election campaign. Media shall be asked to exercise self-regulation in this regard. Wide publicity may be given to this order to make the general public also aware about these guidelines. The thrust of the briefing will be on the need for self-regulation.

5.5 The cases of suspected Paid News or advertisement or appeal shall have to be considered within strict timelines as follows:

- 5.5.1 On reference from District MCMC, RO shall give notice to the candidates within 96 hrs of publication/broadcast/telecast/receipt of complaint to explain/disclose the expenditure incurred for publishing the 'news' or similar matter, or state why expenditure should not be computed as per standard rate and added to the candidate's expenditure. The same timeline will apply when State level MCMC takes up cases suo motu or on the basis of complaints.
- 5.5.2 District /State level MCMC shall decide on the reply expeditiously and convey to the Candidate/Party its final decision. In case no reply is received by District MCMC from the candidate within 48 hrs of serving of notice, the decision of MCMC will be final.
- 5.5.3 If decision of District level MCMC is not acceptable to the candidate, he/she may appeal to State level MCMC within 48 hrs of receipt of decision, with information to the District MCMC.
- 5.5.4 The State level MCMC shall dispose of the case within 96 hrs of receipt of appeal and convey the decision to the Candidate with a copy to District level MCMC.
- 5.5.5 The Candidate may appeal against the decision of State level MCMC to ECI within 48 hrs of receiving of order from this Committee. The decision of ECI shall be final.
- 5.6 The entire process shall ordinarily be completed within Election period.
6. It has been observed that in certain cases, notices on paid news have been issued in large numbers while further action on the same remain pending. MCMCs may ensure that due deliberation takes place on each case and only cases that appear to be suspected cases of 'Paid News' are referred to the RO for issue of notice to the candidate. While seeing that frivolous cases are not taken up, MCMC should ensure that there is no laxity on checking actual 'Paid News'.
7. Where the suspected cases of Paid News are decided as a "Paid News" either at District level/CEO level/Commission level, as the case may be, the actual/notional expenditure shall be treated as part of election expenses of the Candidate concerned, with due intimation to him/her or his/her agent.
8. Where the District/State level Committee or ECI decides that it is a Paid News case, such cases shall be conveyed to Press Council of India for further action in relation to the media concerned.

Yours faithfully,

Sd/-

(Rahul Sharma)

Under Secretary

Copy to: Expenditure Division, Legal Division, ECI

ELECTION COMMISSION OF INDIA

NirvachanSadan, Ashoka Road, New Delhi-110001

No. 491/Paid News/2012/Media

Dated: 9th October, 2012

To

Chief Electoral Officer of all the States/UTs

Subject - Measures to check 'Paid News' during elections i.e. advertisement in grab of news in Media and related matters – revised guidelines – regarding.

Sir/Madam,

In continuation of the Commission's letter dated 27th August, 2012 on the subject cited I am directed to say that the para 5.5.2 of the said letter, with partial modification may now be read as **“The candidate shall reply to the notice received from District/State level MCMC within 48 hrs of receiving of notice. If no reply is received from the candidate within stipulated time, the decision of MCMC will be final. District/State level MCMC shall decide on the reply expeditiously, preferably with in 48 hrs of receiving of reply and convey to the candidate/party its final decision”**.

Yours faithfully,

Sd-

(Rahul Sharma)

Under Secretary

INSTRUCTION Sl. No. 46
(Compendium of Instructions-VolI)

Subject: Code of Conduct for Television broadcasts in Connection with elections.

1. The Election Commission (EC) recognized the significance of television in the coverage of elections. Its reach is widespread and its impact substantial. On the one hand television can be misused to favour one party or another. But, on the other hand, the EC recognizes that television can, if used properly be an important source of information for voters across the country, it can provide the widest first hand education for voters on political parties; their symbols, the various leaders, the different issues in the election.

This is why television all over the world is the single biggest source of information of voters in terms of debates, campaign, coverage etc.

2. It is essential therefore that a model code of conduct is established for television both to ensure it is not misused as well as to ensure it is used in the best interests of democracy and the voter.
3. Listed below are the do's and don'ts for election coverage on television.

(a) Don'ts

- (i) There should be no coverage of any election speeches or other material that incites violence, one religion against, another one caste against another one language group against another etc.
- (ii) In any constituency only one candidate should not be projected. While it is not necessary to cover every single candidate (as some constituencies may have several candidates) at least the more important should be covered in any report from a constituency.

(b) Do's

- (i) The following could be covered in a balanced and fair manner:

campaigning and excerpts from campaign speeches:

symbols, banners, logos and other campaign material of parties:

results of opinion polls by non-political, professional organisations with a proven track record party manifestoes (critical analysis of which is also perfectly legitimate):

candidates and their views in different constituencies across the country:

the positions taken by the main parties on different issues important to the electorate:

debates between major parties and candidates:

analysis of previous voting patterns, victory margins, swings, etc.

4. By “balanced and fair” it is meant that among that major political parties:
no one political party should be given substantially more coverage than others. This “balance” need not be achieved in any single day or in a single story, but over a reasonable period of time, say one week.

balance does not mean each party must get exactly the same air time to the last second, but parties should be given broadly the same amount of time.

balance implies that to no reasonable person should it appear that one political party is being projected to the exclusion of others.

5. Procedures

All producers must record a copy of their programme off air for use as reference in case of any disputes.

The EC shall be the final arbiter in any dispute.

6. The final interpretation of any disputed passage or story should be with the Election Commission. In case of a disagreement with the broadcaster, one authority could be nominated by the Election Commission

ELECTION COMMISSION OF INDIA

NirvachanSadan, Ashoka Road, New Delhi-110001

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

Dated: 21st March, 2013

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 section 171 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, 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, or antisocial elements etc. in the constituency during election process:

Flying Squad (FS)

1. There shall be three or more Flying Squad (FS) in each constituency. 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 authorised 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 are 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. The FS shall seize the items of bribe or other illicit items, and gather evidences and record statement of the witnesses and the persons from whom the items are seized.
5. The FS shall send a Daily Activity report in respect of items of seizure of bribe or cash to the S.P. in a format as per Annexure - A, with a copy to R.O., D.E.O and the Expenditure Observers and shall send Daily Activity report in respect of model code of conduct violations to RO, DEO and General Observer in the format as given in Annexure-B. The Nodal Officer at the Police Headquarters 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 R.O. or any other officer authorized by him shall file complaints/F.I.R. 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 display 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 reports

in its Daily Activity Reports in relevant rows/columns and this is done to avoid duplication of seizure or action taken reports.

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. The DEO shall make 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 done by the DEO on the election expenditure monitoring measures.
10. After the announcement of elections, DEO shall make an appeal as mentioned in para 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.

Static Surveillance Team (SST)

1. There shall be three or more Static Surveillance Teams in an Assembly Constituency with one magistrate and three or four police personnel in each team who shall be manning the check post. Some of the SSTs shall be composed of CPF personnel, depending on the sensitivity of the area.
2. This team shall put check posts on major arterial roads, borders of the district and state 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 video-graphed.
3. The SST shall send Daily Activity report to the S.P. with copy to R.O., D.E.O and Expenditure Observer, General Observer, and Police observer in a format as per Annexure –C, on the same day. The Nodal Officer at the Police Headquarters 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 entire operation by 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 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 DVD/video 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 has to be done by the SST.
6. Checking by SST on the major roads or arterial roads shall commence from the date as decided by the Commission. 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.
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 videographed by a video team, which will submit the copy of the video CD to the Returning Officer.
8. FS and the 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.
9. Advance action should be taken on training of FSs and SSTs so that they are in a trained position at least three months before the due date of completion of election process and can be deployed immediately as per direction of ECI. 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.

10. 20. In case of seizure by the FS or SST or the police authorities, the Appellate Authority, whom the person can appeal for redressal of grievance shall be the Dy. DEO of the district (in charge of the Expenditure Monitoring Cell). The name and address of the Appellate Authority shall be mentioned in the seizure list, which is given to the person from whom seizure is effected.
11. 21. After seizure, the seized amount shall be deposited in Treasury or in such manner as directed by the Court. The DEO shall issue necessary instructions to the treasury units to receive the seized cash beyond office hours and on holidays also.
12. 22. Wherever the FS or SST or police authorities receive information about any other suspicious items in their area, including movement of huge amount of cash, they shall keep the respective Law enforcement agencies informed about such items.

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

Annexure-A

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

Reference No.

Name of the Sub-Division
..... State.....
Police Officer.....

Name and Designation of the Magistrate
Name of the

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									
Description				Figure on date of report			Progressive figure including the date of report		
1	Total amount of cash/ Other Items seized by Flying Squad								
2	Total amount of cash/ Other Items seized by Other Police authority								
3	Total of number of complaints of cash/ Other Items, received								
4	Total of number of complaints, verified								
5	Total of number of complaints, pending								
6	Total number of FIRs filed up to the end of the day								

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-B

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

Reference No.

Name of the Sub-Division

Name and Designation of the Magistrate.....

State.....

Name of the Police Officer.....

1	2	3		4		5	6
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
1							
2							
3							

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-C

**Daily Activity Report by Static Surveillance Team 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
S.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							
Description						Figure on date of report	Progressive figure including the date
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

ELECTION COMMISSION OF INDIA

NirvachanSadan, Ashoka Road, New Delhi-110001

File No. 76/Instructions/ EEPS/2013/Vol-I

Dated: 14thMarch, 2013

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 are spending excessive amount in election campaign, which disturbs the level playing field and are not showing correct expenses in the day today 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 authorised, 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 authorised officer or Expenditure Observer, then the Returning Officer shall issue a notice alongwith 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 facts 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 suppressed amount mentioned in the notice shall be treated as final 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) After the order by DEMC, the DEO may consider to include such expenses in the election expenditure account of such candidates while sending the scrutiny report under Rule 89 of the C.E. Rules, 1961 on election expenditure of the candidate to the Commission after the election.
- (viii) If any item of expenditure authorized/ incurred by the candidate or his agent after the last date of inspection of his account is not shown correctly in his election expenses statement submitted within 30 days of declaration of result, as compared with the expenses recorded in the Shadow Observation Register, a notice shall be issued and served on the candidate or his agent by DEO preferably within 24 hours of submission of the account by the DEO. The candidate shall submit his reply to the DEO within 48 hours of the receipt of such notice explaining his position.

If the candidate does not submit any reply on the suppressed amount of election expense or submits reply disagreeing with such suppressed amount, the DEO, in consultation with the Expenditure Observer, shall decide the case after considering such reply and intimate his decision on the said amount of election expenditure to the candidate/agent and also mention the same in his scrutiny report submitted to the Commission. The notice, the reply by the candidate to the notice and decision of the DEO shall be displayed on the notice Board.

- (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 send the report to the Commission mentioning such default with his recommendation.

The above procedure shall be followed with effect from 1st April, 2013.

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

ELECTION COMMISSION OF INDIA

NirvachanSadan, Ashoka Road, New Delhi - 110001

76/EE/2012-PPEMS

Dated: 21st January, 2013

To,

The President/ General Secretary,

(All Political Parties)

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

Sir/ Madam,

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

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

Yours faithfully,

Sd/-

S.K. Rudola,

Secretary

Encl: As Above

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

**STATEMENT OF ELECTION EXPENDITURE OF POLITICAL PARTY IN ELECTIONS TO
LOKSABHA/ASSEMBLY**

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

1. Name of political party: _____

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

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

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

Part A

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

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

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

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

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

PART – B

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

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

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

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

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

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

PART-C

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

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

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

PART-D

Verification

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

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

Date

Signature and Seal of Treasurer

Or Authorized Person

Counter signed by

Signature of the Party President/
General Secretary

Certified by the Auditor

Signature and Seal of the Auditor

*Strike out whichever not applicable

Expenses by Party Central Headquarters

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

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

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

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

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

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

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

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

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

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

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

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

State Wise Details of Election Expenses

Name of the State

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

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

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

Schedule- 17						
Any other expense(s) for General Party propaganda authorized/ incurred by State/ Distt./ Local Units						
S. No.	State	Purpose/Details of the items	Date of expenditure	Total Amount (including outstanding amt.)		
1						
2						
Total						
Schedule- 18						
Total lump sum payment (s) to Candidate(s) of the party or other candidate(s) if, any authorized/ incurred by State/ Distt./ Local Units, either in cash or by Instruments like- cheque/ DD/PO/RTGS/Fund Transfer etc. If State/ Distt./ Local Units makes payment (s) to candidate(s) on more than one occasion then date wise details are to be mentioned.						
S. No.	Name of the State / No. and Name of the Assembly/ Parl. Constituency	Name of Candidate and name of Party	Date(s) of payment	Cash Amount	Cheq / DD no. etc. and Date	Total amount paid
1						
2						
3						
4						
Total						
Schedule- 19						
Total Expense on Media Advertisement (print and electronic, bulk sms, cable, website, TV Channel etc.) authorized/ incurred by State/ Distt./ Local Units for specific candidate(s) with photo or name of candidate(s) or attributable to any candidate(s)						
S. No.	State	Name of the candidate	Name of media (print/electronic/ sms/ cable tv, etc	Date/s (of print/telecast/sms etc.	Total Amount (including outstanding amt.)	
1						
2						
3						
Total						

Schedule -20						
Total expense on Publicity Materials (like posters, banners, election materials etc) with photo and/or name of the candidates or attributable to candidate(s) authorized/ incurred by State/ Distt./ Local Units						
S. No.	State	No. and Name of the Assembly/Parl. Constituency	Name of Candidate	Details of the items	Total Amount (including outstanding amt.)	
1						
2						
Total						
Schedule- 21						
Total Expense incurred/authorized for the candidate(s) by State/ Distt./ Local Units (Other than general party propaganda) on Public meetings /processions etc., (barricades /audio etc., /hired vehicles for the audience /supporters at the rally of Star Campaigners or other leaders						
S. No	State and venue	Date	Name(s) of the Star campaigner(s)	Name of Candidate(s)	Details of items	Total Amount (including outstanding amt.)
1						
2						
Total						
Schedule- 22						
Any other expense(s) for the candidate (s) authorized/ incurred by State/ Distt./ Local Units						
S. No.	State	No. and Name of the Assembly/Parl. Constituency	Name of the Candidate(s)	Details of the items	Total Amount (including outstanding amt.)	
1						
2						
Total						

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

No. 3/ER/2011/SDR

Dated : 25th February, 2011

To

The Chief Electoral Officers of all
States and Union Territories.

Sub: Affidavits filed by the candidates with their nomination paper- revised format for filing affidavit regarding criminal background, assets, liabilities and educational qualifications.

Sir/Madam,

1. The Commission, vide its Order No. 3/ER/2003/JS-II, dated 27th March, 2003, had prescribed the format in which the candidates contesting election to the Houses of Parliament and State Legislatures have to file affidavits giving information about their criminal background, assets, liabilities and educational qualifications, in pursuance of the judgment and order dated 13th March, 2003, in Civil Appeal No. 490 of 2002.

2. Based on the experience since then, the Commission has made some modifications in the format of the affidavit for better and more effective dissemination of information to the electors about the background of the candidates. The new format for the affidavit is enclosed herewith. This format will be used for all elections from now on.

3. The new format may be circulated to all election officials in the State and also brought to the notice of all political parties based in your State/UT, including the State Units of recognized Parties.

Yours faithfully,

(K.F.WILFRED)
SECRETARY

**Affidavit to be Furnished by the candidate alongwith Nomination Paper
Before the Returning Officer
For election to.....(name of the House)
From..... Constituency(Name of the Constituency)**

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:-
(strike out whichever is not applicable)

(1) I am a candidate set up by----- (name of the political party) / am contesting as an
Independent candidate.

(2) Details of PAN and status of filing of Income tax return :

Sl. No.	Names	Permanent Account Number (PAN)	The financial year for which the last Income-tax return has been filed	Total income shown In Income Tax Return (in Rupees)
1.	Self			
2.	Spouse-			
3.	Dependent 1			
4.	Dependent 2			
5.	Dependent 3			

(3) The following case(s) is/ are pending against me in which cognizance has been taken by the court:-

Sl. No.	Offence	Description
(a)	The details of cases where the court has taken cognizance, Sections of the Act and description of the offence for which cognizance taken :	
(b)	Name of the court, Case No. and Date of order taking cognizance :	
(c)	Details of Appeal (s) / Application(s) for revision (if any) filed against the above order(s) :	

(4) Cases in which I have been convicted by a court of law(other those referred to in Form 26):

(a)	The details of cases, Sections of the Act and description of the offence for which convicted :	
(b)	Name of the Court(s), Case No. and Date(s) of order(s) :	

(c)	Punishment imposed :	
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(5) 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
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
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.
4. 'Dependent', here means a person, substantially dependent on the income of the candidate.
5. Details including amount is to be given separately in respect of each investment)

S. No.	Description	Self	Spouse	Dependent-1	Dependent-2	Dependent-3
(i)	Cash in hand					
(ii)	Details of Deposits 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 Savings, Insurance Policies and investment in any Financial Instrument 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 No. etc, Year of Purchase and amount)					
(vii)	Jewelry, bullion and valuable thing (give details of weight and value)					

(viii)	Any other assets such as value of Claims/interest					
(ix)	Gross Total value					

B. Details of Immovable assets:

(Note: 1. Properties in joint ownership indicating the extent of joint ownership will also have to be indicated
2. Each land or building or apartment should be mentioned separately in this format.)

S. No	Description	Self	Spouse	Dependent-1	Dependent-2	Dependent-3
(i)	<u>Agricultural Land</u>					
	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.					
(ii)	Approximate Current market value					
	<u>Non-Agricultural Land</u>					
	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					
(iii)	Any Investment on the land by way of development, construction etc.					
	Approximate Current market value					
	<u>Commercial Buildings</u> (including apartments) -Location(s) -Survey number(s)					
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)	Residential Buildings (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					

(6) 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 for each item)

S. No.	Description	Self	Spouse(s)	Dependent-1	Dependent-2	Dependent-3
(i)	Loan or dues to Bank/Financial Institution(s) Name of Bank or FI Amount outstanding Nature of loan					
	Loan or dues to any individuals/ Entity other than mentioned in (i) above. Name(s) Amount outstanding Nature of loan					

	Any other liability					
	Grand total of liabilities					
(ii)	Government Dues: Dues to departments dealing with government accommodation					
	Dues to departments dealing with supply of water					
	Dues to departments dealing with supply of electricity					
	Dues to departments dealing with supply of telephones/mobiles					
	Dues to departments dealing with government transport (including aircrafts and helicopters)					
	Income Tax Dues					
	Wealth Tax Dues					
	Service Tax Dues					
	Municipal /Property Tax Dues					
	Sales Tax Dues					
	Any other dues					
(iii)	Grand total of all Govt. dues					

(7) Details of profession or occupation:

- a. Self.....
- b. Spouse

(8) My educational qualification is as under:

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

(9) ABSTRACT OF THE DETAILS GIVEN IN (1) TO (8) ABOVE:

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.	(a) Number of cases in which conviction order passed (other than those referred to in Form 26)	

	(b) Total number of Pending cases where the court (s) have taken cognizance					
6.	PAN of	Year for which last Income Tax Return filed			Total Income Shown	
	(a) Candidate					
	(b) Spouse:					
	(c) Dependents					
7.	Details of Assets and Liabilities in rupees					
	Description	Self	Spouse	Dependent-I	Dependent-II	Dependent-III
A.	Moveable Asset (Total value)					
B.	Immovable Asset					
	(i) Purchase Price and Development Cost of Immovable Property (Total Value)					
	(ii) Approximate Current Market Price of Asset (Total Value)					
8	Liabilities					
	(i) Government dues (Total)					
	(ii) Loans from Bank, Financial Institutions and others (Total)					
9.	Highest educational qualification: (Give details of School / University education with full form of the certificate/ diploma/ degree course) (Name of the School /College/ University and the year in which the course was completed.)					

VERIFICATION

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, no part of it is false and nothing material has been concealed there from. I further declare that :

There is no case of conviction or pending case against me other than those mentioned in items 3 and 4 above; my spouse, or my dependents do not have any asset or liability, other than those mentioned in items 5 and 6 above.

Sworn at.....this the.....day of..... 201.....

DEPONENT

-
1. Affidavit should be filed latest by 3.00 PM on the last date of filing nominations.
 2. Affidavit should be sworn before an Oath Commissioner or Magistrate of the First Class or before a Notary Public.
 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.
 4. The affidavit should be either typed or written legibly and neatly.

* * * * *