
To

The Chief Electoral Officer of

1. Uttar Pradesh, Lucknow
2. Punjab, Chandigarh
3. Uttarakhand, Dehradun
4. Manipur, Imphal
5. Goa, Panaji

Subject: - Instructions on Election Expenditure Monitoring-Regarding

Sir/Madam,

I am directed to forward herewith Instructions on Election Expenditure Monitoring in Part 'I' and Annexure in Part 'II' and to inform you that the instructions are to be followed strictly by all concerned in forthcoming General Assembly Elections to Uttar Pradesh, Punjab, Uttarakhand, Manipur and Goa-2011

I am further directed to request you to bring it to the notice of all concerned. You are further requested to translate the instruction in Hindi and other regional language of the State and sent it to all political parties, also with English version.

Yours faithfully,

(SHANGARA RAM )
PRINCIPAL SECRETARY

Greater participation for a stronger democracy
Instructions on Election Expenditure Monitoring (September-2011)
Instructions

on

Elections Expenditure Monitoring

(September - 2011)

Election Commission of India
# TABLE OF CONTENTS

## PART - I

<table>
<thead>
<tr>
<th>Point no.</th>
<th>Description</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Introduction</td>
<td>1</td>
</tr>
<tr>
<td>2.</td>
<td>Types of election expenditure</td>
<td>2</td>
</tr>
<tr>
<td>3.</td>
<td>Election Expenditure Monitoring Mechanism</td>
<td>3</td>
</tr>
<tr>
<td>4.</td>
<td>Functions of different teams in Expenditure Monitoring Mechanism</td>
<td>5</td>
</tr>
<tr>
<td>5.</td>
<td>Procedure for Expenditure Monitoring</td>
<td>17</td>
</tr>
<tr>
<td>6.</td>
<td>Maintenance of accounts by candidates</td>
<td>28</td>
</tr>
<tr>
<td>7.</td>
<td>Inspection of the Election Expenditure Register</td>
<td>31</td>
</tr>
<tr>
<td>8.</td>
<td>Meeting of the DEO with the Political Parties and meeting of the RO with the Candidates</td>
<td>32</td>
</tr>
<tr>
<td>9.</td>
<td>Training of the election agents of the candidates on expenditure monitoring</td>
<td>33</td>
</tr>
<tr>
<td>10.</td>
<td>Expenditure by Political Parties and other persons</td>
<td>33</td>
</tr>
<tr>
<td>11.</td>
<td>Scrutiny of the Statement of Accounts and Report to the Commission</td>
<td>34</td>
</tr>
<tr>
<td>12.</td>
<td>Report by the CEO</td>
<td>35</td>
</tr>
<tr>
<td>13.</td>
<td>Role of the Returning Officer in Expenditure Monitoring</td>
<td>36</td>
</tr>
<tr>
<td>14.</td>
<td>Role of the District Election Officer (DEO)</td>
<td>36</td>
</tr>
<tr>
<td>15.</td>
<td>Action at the level of the Commission Headquarters</td>
<td>37</td>
</tr>
<tr>
<td>16.</td>
<td>Role of Political Parties</td>
<td>38</td>
</tr>
<tr>
<td>17.</td>
<td>Training</td>
<td>38</td>
</tr>
<tr>
<td>18.</td>
<td>Putting the Expenditure Statement on CEO’s Website</td>
<td>41</td>
</tr>
<tr>
<td>19.</td>
<td>Compilation of all Seizure Reports</td>
<td>41</td>
</tr>
</tbody>
</table>

## PART - II

<table>
<thead>
<tr>
<th>Annexure No.</th>
<th>Brief Description of Annexure</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Legal Provisions (Relevant excerpts from the Indian Penal Code, 1860, Representation of the People Act, 1951 and Conduct of Elections Rules,1961)</td>
<td>45</td>
</tr>
<tr>
<td>2</td>
<td>Arrival /Departure Report of the Expenditure Observer</td>
<td>52</td>
</tr>
<tr>
<td>3</td>
<td>Expenditure Observer report-1</td>
<td>53</td>
</tr>
<tr>
<td>4</td>
<td>Expenditure Observer report-2</td>
<td>56</td>
</tr>
<tr>
<td>5</td>
<td>Expenditure Observer report-3 (Final Report)</td>
<td>58</td>
</tr>
<tr>
<td>6</td>
<td>Daily Report of the Assistant Expenditure Observer</td>
<td>60</td>
</tr>
<tr>
<td>No.</td>
<td>Description</td>
<td>Page</td>
</tr>
<tr>
<td>-----</td>
<td>------------------------------------------------------------------------------</td>
<td>------</td>
</tr>
<tr>
<td>7</td>
<td>Cue-Sheet for Video-Surveillance Teams</td>
<td>61</td>
</tr>
<tr>
<td>8</td>
<td>Daily Activity Report by Flying Squad</td>
<td>62</td>
</tr>
<tr>
<td>9</td>
<td>Activity Report by Static Surveillance Teams</td>
<td>63</td>
</tr>
<tr>
<td>10</td>
<td>Format for appeal for general public during elections</td>
<td>64</td>
</tr>
<tr>
<td>11</td>
<td>Shadow Observation for maintenance of day to day accounts by the contesting candidate</td>
<td>65</td>
</tr>
<tr>
<td>12</td>
<td>Details of advertisements/Paid news in print/electronic media</td>
<td>66</td>
</tr>
<tr>
<td>13</td>
<td>Daily action taken report of the RO on Call Centre information</td>
<td>68</td>
</tr>
<tr>
<td>14</td>
<td>Register for maintenance of day to day accounts of election expenditure, Cash Register &amp; Bank Register by contesting candidates</td>
<td>69</td>
</tr>
<tr>
<td>15</td>
<td>Abstract Statement of Election Expenses</td>
<td>73</td>
</tr>
<tr>
<td>16</td>
<td>Details of Expenditure on Public Meetings/Rallies etc</td>
<td>80</td>
</tr>
<tr>
<td>17</td>
<td>Commission’s Letter No. 509/75/2004/JS-I, dated 15.04.2004 regarding Supreme Court’s Order dated 13th April 2004 relating to Advertisements of political nature on TV Channel and cable networks.</td>
<td>81</td>
</tr>
<tr>
<td>18</td>
<td>Commission’s Letter No.3/9/(ES008)/94-J.S. II, dated 2nd Sept., 1994 Restrictions on the printing on pamphlets, posters etc.</td>
<td>88</td>
</tr>
<tr>
<td>19</td>
<td>Format for the details of expenditure claimed to have been made by Political Parties in the election expenditure account of the candidate</td>
<td>94</td>
</tr>
<tr>
<td>20</td>
<td>Language in which the accounts of election expenses may be filed by the contesting candidates (Commission’s letter no. 76/95/JS-II dt. 10.04.1995)</td>
<td>95</td>
</tr>
<tr>
<td>21</td>
<td>Candidate wise scrutiny report of DEO on lodging of account of election expenses under Rule 89 of C.E.Rules 1961</td>
<td>96</td>
</tr>
<tr>
<td>22</td>
<td>Format for Report of IMFL/Beer/Country Liquor by the State/District Level Nodal Officer</td>
<td>100</td>
</tr>
<tr>
<td>23</td>
<td>Monthly Report by DEO (Part –A &amp; B)</td>
<td>102</td>
</tr>
<tr>
<td>24</td>
<td>Format of Activity Report by Investigation Directorate</td>
<td>104</td>
</tr>
<tr>
<td>25</td>
<td>Election Expenditure on travel by Lead Campaigners - Use of helicopter for election campaign, etc.</td>
<td>105</td>
</tr>
<tr>
<td>26</td>
<td>Election Commission’s letter no. 509/75/2004JS-I/Vol.II/RCC dated 21.11.2008 addressed to the Chief Electoral Officers of all States and UTs regarding advertisement on political nature on T.V. Channels &amp; Cable T.V. Networks-Extension to Radio.</td>
<td>106</td>
</tr>
<tr>
<td>27</td>
<td>Application for certification of Advertisement</td>
<td>108</td>
</tr>
<tr>
<td>28</td>
<td>Certification of Advertisement for Telecast</td>
<td>110</td>
</tr>
<tr>
<td>29A</td>
<td>Commission’s letter No.491/Media/2010 dated 8th June2010. Regarding measures to check ‘Paid News’ during elections i.e. advertising in the garb of news in Media</td>
<td>111</td>
</tr>
<tr>
<td>29B</td>
<td>Commission’s letter no. 491/Media/2011( Advt) dated 18th March, 2011 regarding Measures to check <code>Paid News </code> during election i.e advertisement in the garb of news in Media</td>
<td>114</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>29. C</td>
<td>Commission’s letter no. 491/Media/2011( Advt) dated 16th August, 2011 regarding guidelines for dealing with candidates’ advertisements on TV/Channel owned by political parties or their functionaries/office bearers during elections</td>
<td>115</td>
</tr>
<tr>
<td>32.</td>
<td>Expenditure to be incurred on barricades and rostrums etc. (Commission’s letter no.76/2004/JS-II dated 10.04.2004 of daily report for advertisement)</td>
<td>120</td>
</tr>
<tr>
<td>33.</td>
<td>Lodging of accounts of election expenses. (Commission’s letter no. 76/81 dt. 18.09.1981)</td>
<td>122</td>
</tr>
<tr>
<td>34.</td>
<td>Daily accounts of election expenditure to be maintained by contesting candidates in prescribed Register-submission to the officers/Expenditure Observers for scrutiny-compliance – regarding (Commission’s letter no. 76/98/JS-II dt. 30.10.1998)</td>
<td>123</td>
</tr>
<tr>
<td>35.</td>
<td>Instructions for guidance of contesting candidates for lodging their accounts of election expenses – Inspection of accounts of election expenditure as an additional measure reg. (Commission’s letter no. 76/2004/JS-II dt. 12.03.2004)</td>
<td>124</td>
</tr>
<tr>
<td>37.</td>
<td>Names of leaders of political parties for the purposes of section 77 (1) of the Representation of the People Act, 1951. (Commission’s letter no.3/1/2004/JS-II dated 03.04.2004)</td>
<td>127</td>
</tr>
<tr>
<td>38.</td>
<td>Accounts of Election Expenses – Clarification regarding (Commission’s letter no.76/2004/JS-II dated 06.08.2004)</td>
<td>128</td>
</tr>
<tr>
<td>39.</td>
<td>Expenditure incurred by leaders of the party in election campaign (Commission’s letter no. 76/EE/2005/JS. III dated 06.10.2005)</td>
<td>129</td>
</tr>
<tr>
<td>40.</td>
<td>Expenditure incurred by leaders of the party in election campaign (Commission’s letter no. 76/EE/2005/JS. III dated 07.10.2005)</td>
<td>130</td>
</tr>
<tr>
<td>41.</td>
<td>Section 77 of the Representation of the People Act, 1951-Election Expenditure of candidates – regarding. (Commission’s letter no. 76/2007/JS-II dated 29.03.2007)</td>
<td>131</td>
</tr>
<tr>
<td>42.</td>
<td>Accounts of election expenses of candidates- Section 77(1) of the Representation of the People Act, 1951-regarding(Commission’s letter no.76/2007/JS-II dated 04.04.2007</td>
<td>133</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>43.</td>
<td>Expenditure on security of PM during election visits (Commission’s letter no. 437/6/OR/95/MCS/1158 dated 29.03.1996)</td>
<td>134</td>
</tr>
<tr>
<td>45.</td>
<td>Lodging of account of election expenses – Preparation of rates chart (Commission’s letter no. 76/2004/J.S.II dated 17.03.2004.)</td>
<td>137</td>
</tr>
<tr>
<td>47.</td>
<td>Commission’s letter No. 76/2009/SDR, dated 31st March, 2009 Expenditure incurred by leaders of the Party in election campaign</td>
<td>141</td>
</tr>
<tr>
<td>49.</td>
<td>Commission’s letter No. 437/6/INST/2008-CC&amp;BE dated 31st October, 2008 regarding 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</td>
<td>143</td>
</tr>
<tr>
<td>50.</td>
<td>Format for Appointing additional agent of expenditure matters</td>
<td>144</td>
</tr>
<tr>
<td>51 (A &amp; B)</td>
<td>Format regarding Cash/Article Seizure affected by FS/SST/Income Tax Dept.</td>
<td>145</td>
</tr>
<tr>
<td>52.</td>
<td>Police Observer’s - report I in respect of Expenditure Sensetive Constituency</td>
<td>147</td>
</tr>
<tr>
<td>53.</td>
<td>Police Observer’s - report II in respect of Expenditure Sensetive Constituency</td>
<td>148</td>
</tr>
<tr>
<td>54.</td>
<td>Standard Operating Procedure of Bureau of Civil Aviation on Security at Air Port</td>
<td>150</td>
</tr>
<tr>
<td>55.</td>
<td>Lodging expenses incurred by the campaigner of the contesting candidate</td>
<td>152</td>
</tr>
<tr>
<td>56.</td>
<td>Instruction regarding expenses to be incurred through cheque beyond Rs. 20000/- by the candidate</td>
<td>153</td>
</tr>
</tbody>
</table>
PART I
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. P.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:**

The Expenditure Observers drawn from the Indian Revenue Service and Indian Customs and Central Excise Service 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:**

Assistant Expenditure Observers will be appointed for each constituency by the Expenditure Observer from a list of Central Government employees to be provided by the DEO. They will be of the rank of Income Tax Officer ( ITO ) or Group B Officers equivalent in other Central Government services. Preference will 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. 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.

3.1.3. **Video Surveillance Teams:**

One or more Video Surveillance Teams 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 personally supervise videography of sensitive events and big public rallies in the constituency. If more than one public rally is organized on the same day, more than one video teams will be deployed to record the procession and the rally.

3.1.4. **Video Viewing Team:**

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

3.1.5. **Accounting Teams:**

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. **Expenditure 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 notification 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 respective officer 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)*. Now onwards, this Committee will have the following additional members:

i) DEO/ Deputy DEO

ii) DPRO

iii) Central Govt. I&B Ministry official (if, any in the district)

iv) Independent citizen/journalist as may be recommended by the PCI

3.1.8. **Flying Squads:**

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:**

There shall be 1 or 2 surveillance teams under each police station with one Magistrate and 3 or 4 police personnel in each team who will be manning the check posts. This team shall put check posts and watch on 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 will appoint one senior officer, not below the rank of Jt. CEO for coordination on expenditure monitoring with Commission, training 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. 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 and 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.

4.2. 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. He shall remain in the constituency during the entire campaign period, and shall leave the constituency only after the poll. If he is also performing the function of the General Observer, he will leave the constituency only after scrutiny of Form 17-A, and Presiding Officer’s dairy is complete and the strong rooms are sealed. He may also be required to stay till the completion of counting.

4.2.2. The Expenditure Observer will once again visit the district on 30th day of declaration of results and stay in the district for the duration which is necessary for him to assist the DEO in scrutinizing the statements of accounts of election expenditure submitted by the candidates after the declaration of results.

4.2.3. Role of Expenditure Observer:

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

4.2.4. He will appoint the Assistant Expenditure Observer out of the list given by the DEOs and supervise the functioning of Assistant Expenditure Observers. There may be more than one Assistant Expenditure Observer for a constituency, depending on the requirement. He will give final training to the Assistant Expenditure Observers. He will 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 will bring it to the notice of the DEO. The DEO shall take corrective steps immediately on the recommendation of the Expenditure Observer.

4.2.5. He will 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.
4.2.6. He will supervise the maintenance of the Shadow Observation Register for each candidate.

4.2.7. He will 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.

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

4.2.9. He will report to the Commission all the instances of Paid News 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. Besides the reports mentioned above, he will submit (i) Arrival and Departure Report within 24 hours (Annexure 2), (ii) 1st report within 24 Hrs after scrutiny of nominations (Annexure 3), (ii) 2nd report after the poll (Annexure 4) and (iv) 3rd report after his 2nd visit as per proforma mentioned at Annexure 5.

4.2.10. 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 inspections has reported “nil” expenditure either on public rally or posters/pamphlets or media expenses or vehicles expense, though he had obtained from the DEO, permission 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”.

4.3.1. Assistant Expenditure Observer:

He will 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 should 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 in 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. Assistant Expenditure Observer will be trained by the Expenditure Observer and will work under his supervision and
guidance. He will ensure that all the expenditure related reports/orders in respect of each candidate are obtained from all the teams engaged in Expenditure Monitoring and properly reflected in the candidate’s Election Expenditure Register. In case of complaint of corrupt practice, he will pass on the same to the flying squads for immediate action and inform the Expenditure Observer immediately. The flying squads will 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 will report to the Commission with copy to the CEO.

4.3.3. He will submit a daily report to the Expenditure Observer on all his activities as per Annexure-6. The folder of evidence will have all records of the evidences collected during the campaign. He should 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 will 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 should 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 will issue notice to the candidate on the same day on such discrepancies. In case of any difficulty, the Expenditure Observer in turn will inform the Commission and seek its guidance.

4.3.4. The Assistant Expenditure Observer will also assist the DEO in submission of his report to the Commission. He will remain present during the second visit of Expenditure Observer to the district and will assist him in his task.

4.3.5. The Assistant Expenditure Observer shall supervise the functioning of Media Certifying and Monitoring Committee 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 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 should 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 will capture the video in such a way that the evidence of each vehicle, its make and registration
number, furniture, rostrum, banner, cutout etc. can be clearly seen and the expense thereon can be estimated. Wherever possible, statements of the drivers and passengers should also be recorded to prove that the vehicle was used for election purpose.

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 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 will 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 will be compared with the candidate’s register when that is produced before the Expenditure Observer for verification. As explained earlier, any suppression or omission should 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 may 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 will ensure that all the complaints are promptly acted upon by the Flying Squad in fair and impartial manner and the Static Surveillance teams work effectively. 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 will report to the Commission immediately.

4.5.2. The Police Observer will report in the constituency on the date of notification and will 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 52 and 53)

4.5.3. The Police Observers will also coordinate with Expenditure Observers regarding expenditure matters and with General Observers regarding MCC matters. He will also coordinate with the officers of Investigation Directorates 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 will keep the Commission informed about remedial measures taken by him.

4.6.1 Flying Squads:

This team will start functioning from the date of Press Note of announcement of election by the Election Commission till the completion of poll. In Expenditure Sensitive Constituencies, there may be more than one such team, depending on the requirement. The Flying Squads will not be given any other work during this period. The DEO and the SP of the district will ensure that the teams are constituted and trained before the notification of the election. The names and mobile numbers of the officers and the Magistrate as head of the Flying Squad are provided to the Complaint Monitoring Control Room and Call Centre, Police Observer, Assistant Expenditure Observer and Expenditure Observer and also published in local Media. In Expenditure Sensitive Constituencies, a section of CPF and one Central Government or Central PSU employee of the district may be deployed, depending on the situation and the DEO will take necessary steps in this regard. The DEO will constitute the flying squads with officers of proven integrity and ensure that they are not engaged in any function other than the job assigned to them.

4.6.2. Whenever a complaint regarding distribution of cash or liquor or any other item is received, the flying squad shall reach the spot immediately. The squad will gather necessary evidence, seize the items of bribe, and gather evidences and record statement of the witnesses and persons. The team will send a report immediately to the R.O. with a copy to the S.P. Police Observer and the Assistant Expenditure Observer (Annexure-8). The entire proceeding shall be video recorded. The R.O. will file complaints/F.I.R. against both the persons, receiving and giving bribe. The copy of the complaint/FIR shall be sent to the Assistant Expenditure Observer who will mention it in the Shadow Observation Register.

4.7.1 Static Surveillance Team:

This team will put check posts to keep watch on large quantities of cash, illegal liquor, any suspicious item or arms being carried in their area. For this purpose, checking
and search of vehicles and persons can be carried out by the surveillance team by putting check posts on major roads or arterial roads, right from the date of issue of the notification. If unexplained cash, without proper documents is found in the possession of any person and is suspected to be used for bribing the voters, it shall be seized and action taken under the relevant provisions of the law. If large amount of cash is found without any election campaign material or no party functionary or workers of the contesting candidates/parties are not present in the vehicle, to prove the nexus, then the Assistant Director of Income Tax in charge of the district has to be informed. The Assistant Director will depute the Inspector or himself reach the spot for taking action as per Income Tax Laws. 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 Assistant Expenditure Observer. The placements of these check posts is to be worked out in consultation with the Assistant Expenditure Observer and there should be surprise element in their placements.

4.7.2. If the Expenditure Observer or Police Observer feels the necessity of more such teams, then the DEO will provide the man power for all such teams with logistics. One week before the day of poll, the surveillance activity shall be strengthened effectively and more number of teams shall be formed, depending on the requirements. The daily activity report is to be submitted as per Annexure- 9.

4.7.3. F.I.R must be lodged by the R.O. immediately against the persons from whom any seizure is made by the Flying Squad or Static Surveillance Team. The cash seized, if any, should be deposited in the State Treasury within 24 hours. The Nodal Officer at Police Head Quarters will follow up the cases after seizure and send report to the Commission with copy to the CEO after the election, on the status of the cases in the Court.

4.7.4. The DEOs will publish an appeal to the public and political parties in the media immediately after the announcement of election, requesting them not to carry huge amount of cash during elections. If any person has to carry huge amount of cash during election in any constituency, for any emergency purpose, he must carry proper documents to explain the source and end use of such cash. A sample appeal letter is enclosed at Annexure 10.

4.7.5 Standard Operating Procedure( SOP) for dealing with unaccounted cash, gold & other valuable assets detected by the Flying Squad / Static Team during the process of Elections -

Standard Operating procedure (SOP) for Flying squad and surveillance teams and involvement of Income-tax Department shall be followed as under:

a. Flying Squads of District authorities:

The flying squad constituted for the purpose of expenditure monitoring by the District authorities will be overseeing the entire operation by the static teams / check posts in the sub-division. If there are one or more than one check post in
the subdivision, the flying squad will be constantly moving around to oversee the functioning of these teams. The SP and DEO will be in overall responsibility of supervising the operation of the Flying Squads and law and order issues arising out of this operation.

b. The flying squad shall also be in constant touch with the officials deputed by the Income-tax Department, so that wherever cash or other gift items are found by the static teams, the information is passed on immediately to the Income tax team, which will reach the spot within the shortest possible time. The Flying Squad / Static Team will consider the seizure of cash / other items under the provision of CrPC/IPC, wherever they suspect that the end use of the same is for criminal purpose. The static team/ Flying Squad shall determine the reasons of criminality:

i) if they find posters / banners / voter slips or any other campaign material along with the cash or gift items.

ii) If arms or any illicit items are found along with cash or gift items.

iii) If the cash is found in custody of any official of political party or candidates or their agents.

iv) Any other modus operandi leading to a suspected crime.

c. The flying squad shall take utmost care to ensure that all politeness, decency and courtesy are strictly observed while dealing with the public.

d. They will effect seizure in the above cases if the criminality is suspected. Wherever the flying squad/static surveillance team decides to effect seizure, it will issue proper acknowledgement as per law to the person from whose custody the cash or other items were seized and also mention therein the name of authority to whom the person will approach for any relief or redressal. After seizure, they shall deposit the cash in Treasury or in such manner as per the direction of the Court. The flying squads will lodge FIR immediately mentioning the circumstances leading to the seizure and the copy of the FIR will be put on the Notice Board of the Returning Officer(RO) and copies forwarded to the DEO, Expenditure Observer, Assistant Expenditure Observer, and the Nodal Officer at Police Headquarters and Police Observer (if any).

e. For this purpose, the DEO shall issue necessary instructions to the treasury units to receive seized cash beyond office hours and on holidays also.

f. If the person is carrying cash with proper documents as regards its source or its end use, or the cash is being carried with documents to show some emergency purpose, the flying squad shall not effect seizure in such cases, after examining the documents produced before them, by the person and retaining a copy of the same for submitting report to the Commission (when Commission calls for the same).

g. The entire operation by the Flying Squad and Surveillance team will be video recorded. The person’s voice saying his name, address and the amount of cash carried by him should be recorded by the videographer. The copy of the video should be given to the Accounting team along with the Video Cue sheet for safe custody.
The copy of the video of the entire operation can be obtained by any member of the public by deposit of Rs.300/-.

h. If no criminality is suspected and the cash carried by the person exceeds Rs. 1,00,000/-, the officials of the Income-Tax Department deputed for the purpose in the District will be informed immediately and the person with the cash is interrogated in order to facilitate the Income Tax Team to take necessary action as per the Income-tax Laws.

i. Daily Activity Reports shall be forwarded by the flying squads and Static Surveillance Teams as per the revised format enclosed herewith (Annexure- 8 & 9), to the RO with copy to SP, DEO and the Nodal Officer at Police Headquarters. The reports will be compiled by the Nodal Officer and sent to Commission daily with copy to the CEO.

j. The Assistant Director of Income Tax Department in charge of the district shall take such actions as per the provisions of the Income Tax laws.

k. In case of seizure by the Flying Squad/Surveillance Team, the seized cash/materials are to be released only after obtaining order from the court. But before the cash is released to the person, the Assistant Director of Income Tax in charge of the District is to be informed and if any action under Income Tax Laws is contemplated, then the authorities will hand over the seized cash to the Assistant Director of Income Tax Department, who will again seize the cash u/s 132A of Income Tax Act under proper Panchnamama, a copy of which will be served on the person from whom the cash was seized.

4.7.6 Nodal Officer at Police Headquarters: One officer of the level of Inspector General at the Police Head Quarters of the state will be notified as the Nodal Officer for coordination with Police Observer (if any), all law enforcement agencies and with the Commission. His office telephone/fax number and mobile number will be intimated to the Election Commission - Expenditure Observer, Investigation Directorate, Excise Department and other law enforcement agencies during election. The seizure reports by the flying squads of the district will be compiled by the SP and faxed to the Nodal Officer at Police Head Quarter within 24 hours. The Nodal Officer will compile the information for the state and send Daily Report to the Commission with copy to the CEO.

4.7.7 Standard Operating Procedure for checking helicopters/Private aircrafts –

The Bureau of Civil Aviation Security vide its O.M. dated 08.04.2011 (Annexure-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) The Air Traffic Control shall inform to the CEO, 24 hrs. in advance the flight plan of all private helicopters/aircrafts landing in poll bound states including the passenger manifest, which will be made available to the DEO and the Expenditure Observer of the Districts. No objection certificate from the DEO will be required before granting any permission to operate from/to non-operational or non-sterile airports/airstrips/areas in the poll bound states. The DEO shall ensure that the local police does frisking/checking of all passengers and baggages.

(iii) 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.

(iv) 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.

(v) The recordings of such CCTV/Video are to be preserved by the authority and be made available to the Commission, whenever required.

(vi) 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).

4.8. Accounting Teams:

4.8.1. The accounting teams shall work under the guidance of the Assistant Expenditure Observer in maintaining the ‘Shadow Observation Register’ and ‘Folder of Evidence’ for each candidate of the Assembly Constituency / Segment. They will 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.

4.8.2. 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 RO should 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.
4.9. **Expenditure Monitoring Control Room and Call Centre:**
There will 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 recorded. The expenditure related complaints are to be passed on immediately to the officer concerned with copy to the R.O. and 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 will 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.

4.10.1. **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-46**), 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 will 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.

4.10.2. The Commission vide its letters No. 509/75/2004/JS-I, dated 15th April, 2004 (**Annexure-17**) and No. 509/75/2004/J.S.-I/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 Private FM Channels, during the period, 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.

4.10.3. 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.

4.10.4. The political party/ candidate will have to submit the details of expenditure on the telecast/ broadcast in electronic media and advertisement/ paid news in print media. If the Media Monitoring Cell finds that any advertisement has been published in favour of any candidate without proper permission, they shall inform the RO immediately, and the RO will issue a notice to the candidate u/s 127 A of the R.P.Act, 1951. The expenditure on this advertisement will be mentioned in the Shadow Observation Register and intimated to the candidate during inspection of his register. In this regard Commission’s instructions contained in its letter no. 509/75/2004/JSI/VolII/RCC, dated 21-11-08 given at Annexure-27, may also be followed. The format for application of Advertisement and Certification of Advertisement for telecast are also enclosed at Annexure 28 and 29.

4.10.5. The District Committee will also look into MCC violations in the Media sphere and send a report to the DEO with copy to the General Observer.

4.11.1. **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. 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-29). The MCMC shall see all the newspapers, print media, electronic media, cable network, mobile network and other modes of mass communication, like bulk SMSs etc., and keep record of the advertisements, advertorials, messages, discussions and interviews relating to the candidates and parties. This committee will submit a Daily Report with respect to each candidate in a 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.

4.11.2. The Accounting Team will calculate the expenditure involved at the DA/VP/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.

4.11.3. 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.

4.11.4. 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 29A**). This Committee at the state level will take appropriate steps, after submission of Abstract Statement of the Account by the candidate and the DEO’s report. The State level Committee may dispose of the cases of appeal appropriately or refer to Commission, if they feel the need to do so.

4.11.5. 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 B**)) 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. **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 will videograph 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.

5. **Procedure for Expenditure Monitoring:**

Besides the functions of the teams mentioned in the above paragraphs the following monitoring procedure will be observed.

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 on the basis of the observation of 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 will get information on daily basis from the Video Surveillance Teams, Video Viewing Teams, Media Expenditure Monitoring Teams, Surveillance Teams and flying squads, for tracking illegal cash transactions, Call Center, Control Room. The Accounting Team will 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 evidence shall be maintained by the Accounting Team along with each Shadow Observation Register. All pieces of evidence collected against any expenditure entered in the Shadow Observation Register shall be kept in this folder and cross referenced with it. All pages are to be numbered and signed by the Assistant Expenditure Observer. This folder may 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 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 up to the period for which inspection of the Register of election expenditure maintained by the candidate has been done. 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 representative 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 the Shadow Observation Register. Replies received shall also 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 Expenditure Observer and the DEO for forming opinion about the truthfulness of the account of expenditure submitted by the candidate after the declaration of results.
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 dt. 07.04.2011 (Annexure 56) that 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).

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.

5.6.1. **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.

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/ another 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 or any of his representative or family member or leader of political party(other than notified star campaigner) is/ are sharing the transport facility with the star campaigner, then 50% of the expenditure, as per instructions contained in the Commission’s letters No76/2009/SDR, dated 20th August 2009, dated 31st March,2009 and No. 437/6/INST/2008-CC&BE,dated 31st October, 2008 (Annexure-47, 48 & 49), will be added to the candidate’s expenses. If more than one candidate are sharing the facilities then 50% of the travel the expenditure is to be apportioned among those candidates. (Annexure-48)
5.6.4. 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.

5.6.5 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. (Annexure 55)

5.7.1. Monitoring of Campaign through Electronic/ Print Media including Cable Network:

The District Election Officer should 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 and any practice of surrogate advertising will be dealt with sternly. The DEO will take particular care to alert political parties, candidates and media that ‘news reports’ based on ‘payments’, generally described as Paid News will be accounted through newly established mechanism and they must refrain from such practice. The DEO will also explain the new Expenditure Monitoring Mechanism and related legal provisions. He shall request the political parties to exercise self-restraint and to advise all their candidates to exercise similar restraint on expenditure. At the state level, the Chief Electoral Officer shall do the same exercise.

5.8.1. 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 2\textsuperscript{nd} September 1994 (Annexure-18).

5.8.2. 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.

5.8.3. 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.

5.9.1. **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 for use 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.

5.9.2. 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.

5.9.3. 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 will not be granted till the accounts are submitted for inspection by the candidates.

Commission’s instructions given in its letters, dated 29-12-2005 and 18-03-1997, enclosed at Annexure 30 & 31 may also be followed for further guidance.

5.9.4. 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.

5.10. 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, dated 10-04-2004 shall also be followed regarding expenditure 
incurred on barricades and rostrums etc.(Annexure-32).

5.11. Other Monitoring Mechanism:

5.11.1. 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.

5.11.2. Checking Distribution of gift articles/ serving of food in Marriage/Community 
Halls:

There are frequent complaints of Marriage/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.

5.11.3. **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 volunteers, Nehru Yuvak Kendras 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.

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

Representations were made to 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, 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 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 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.

5.11.5. **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:-

1. The production, offtake, Stock Limits of Licensed Stockists, Daily receipt and offtake of retail sellers of IMFL/Beer/Country Liquor and Opening and Closing time of Liquor Vending Shops should be closely monitored with reference to production figures in previous year.
2. 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.

3. 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.

4. 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.

5. The District Level Nodal Officer will submit Report repot 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.

5.11.6. Monitoring of cash withdrawal from Banks:

The DEO shall ask all the banks to submit daily report on suspicious withdrawal of cash in a day exceeding Rs. 1,00,000/- from bank account of any individual person during 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 Assistant/Dy. Director of Income Tax in charge of the district for necessary action under Income Tax laws.

5.12.1. 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 used for movement of undisclosed cash should be kept under close surveillance and necessary action taken as per the provisions of Income Tax Act. For this purpose, services of the officers and officials under the supervision of Director General of Income Tax of the state are requisitioned by the Commission to keep close surveillance over ostentatious expenditure and movement of undisclosed cash and other goods. The placements of officers of Investigation Directorate is to be done in such a manner that all districts in the state are covered during the election immediately after the press announcement of elections.

5.12.2. The Director General of Income Tax (Inv) will ensure opening of a Central Control Room, preferably in the State capital with 24 x 7 call centre facility and toll free number for receiving complaints or information regarding movement of cash or other items suspected to be used for bribing of votes. If the Investigation Directorate, on the basis of information or complaint, decides to conduct independent enquiry/search against any person, suspected to have large amount of cash during election process, the DEO will provide the security personnel and a Magistrate for immediate action. After striking at
the place, the DEO will be informed about the details of persons/places searched by the Investigation Directorate etc.

5.12.3. The Financial Intelligence Unit, India may extend necessary cooperation to the Income Tax Department in specific cases in sending information on suspicious transactions reports and about withdrawal of cash exceeding specified limits from any Bank Account maintained within the respective States going for polls. The State level Nodal Officer of Police will also pass on the information regularly.

5.12.4. Besides the above, the Investigation Directorate and Financial Intelligence Unit (FIU), Govt. of India will download from ECI website the copies of affidavits declaring assets and liabilities by the candidates. The FIU will 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 will also verify the information available with the Income Tax Department and where any suppression of information about assets or liability or pending dues are noticed, the report should be sent to the Commission. In any case, the investigation report regarding the assets should be sent not later than 6 months from the date of poll.

5.12.5. If any information pertaining to election expenses 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.

5.12.6. Besides the above, the Income Tax Department will 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 within 2 weeks of Press announcement of elections.

5.12.7 **Deployment of Income Tax officials:**

a. The Investigation Directorate will deploy at least one Assistant Director and two ITOs/Inspectors in each District to keep surveillance over movement of cash. In the districts having large number of Expenditure Sensitive Constituencies (ESC), there will be one Assistant / Deputy director assisted by 4 to 5 ITOs/Inspectors. List of Deployed Income officer/official, their nodal officer vis-a-vis their mobile no. telephone no. and fax no may be made available to the DEO and the CEO immediately after announcement of election by the Election Commission of India.

b. The ADsIT and Inspectors will be stationed at the District itself for a period from the date of Press announcement of elections till the completion of polls. Hence the district authorities shall provide accommodation and vehicle, wherever the Income-tax Department doesn’t have the facility. So far as the security of the Income-tax Department officials is concerned, one of the flying squads will be made available by the DEO whenever requisitioned by the Assistant Director in the discharge of his duties.
c. The team of Income tax officials besides gathering intelligence on their own in the District shall station themselves at places so that they can reach the places of Check-Post in the shortest possible time, on receipt of information about possession of cash.

d. The Income-tax Team deployed in the District shall reach the spot immediately on receipt of information from the Flying Squad or Static Surveillance Team and shall take necessary steps for determining the tax liability of the person, if any. If required, the flying squad shall provide necessary security to the Income-tax Team for carrying the cash to the designated Bank of the district/subdivision and the Income Tax Officer will deposit the amount under a challan and hand over a copy of challan to the person concerned.

e. The CEO/DEO will coordinate with one of the Banks in the district for deposit of amount even beyond the office hours and on holidays. Wherever it is not possible by the Income Tax Team to deposit the amount in the bank on the same day for any unavoidable reasons, then the State Treasury will provide the facility for safe custody of the amount till the deposit of the amount with the bank. The treasury will keep custody of the amount in a sealed form with joint signature of the person involved and Income tax official.

f. Wherever large scale availability of cash is suspected on the basis of intelligence, already available with the Income-tax Department or the person concerned does not satisfactorily explain the possession of cash/other items, to the Flying Squad or Static Surveillance Team at the time of checking, necessary steps shall be taken by the Income Tax Department to search the office and residence premises of such persons under Search & Seizure provisions of the Income-tax Act.

g. Besides, the Income Tax Department shall open Air Intelligence Unit in all airports of the poll bound state and keep strict vigil over the movement of cash through the 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 seize the amount under 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 who shall examine whether any criminality is suspected and till such time, the cash may be detained at the airport. The CISF authorities will extend necessary cooperation in this regard.

h. The Income Tax Department shall keep vigil over all the hotels and farm houses and collect daily information from the hotel management/owners regarding any suspicious movement of cash/gifts. If any movement of cash of large amount is suspected, the Income Tax Department shall take necessary action under Income Tax laws.

i. The Income Tax Department shall keep vigil over the Financial brokers, Pawn brokers, hawala agents in the poll bound States. If large amount of cash is detected, necessary action under the Income Tax laws shall be taken.
j. If any information as to distribution of cash or gifts is received by the Income Tax Department, it shall pass on the information immediately to the Flying Squad and the Assistant Director extend all help to the Flying Squad for seizure of the same. If complaint about availability of large amount of cash in a business premise or residence is received, the Assistant Director will take necessary step, with the help of police and executive magistrate under the Income Tax laws. The DEO shall extend all security required for the purpose. The secrecy of the destination shall be maintained, up to the strike and within half an hour of the strike, the CEO/DEO shall be informed about the outcome of the action.

k. If large amount of cash withdrawal from the bank account by any person is reported by the Bank, the DEO shall pass on the information to the Assistant Director of Income Tax, who shall take necessary action under the Income Tax laws.

l. Activity Report:

The Activity Report shall be forwarded by the Asst./Dy Director of Income Tax as per the revised format (Annexure-24), to the DGIT (Inv)/DIT(Inv) who will 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 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.

6.1.2. Section 78 of the R P Act 1951 provides that every candidate has to lodge a true account of his elections 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 so that no candidate may complain that he was 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.
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 at least one day before the date on which the candidate files his nomination papers. The Account Number of this bank account shall be communicated by the candidate in writing to the 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.

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 dt. 7-4-2011 (Annexure-56) 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.

6.3.1. **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 R.O. or 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 drawn. 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 behalf of candidate**

Under the existing instruction of the Commission, every candidate is permitted to appoint an additional agent in the prescribed format (Annexure 50) 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 can not be appointed as Election Agent u/s 40 the R. P. Act, 1951, should not be appointed as such additional agent. The general prohibition against appointing Minister/MP/MLA/MLC/Mayor or Corporation/Chairman or Municipality/Zila Parishad, as any agent for a candidate, would also apply 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.

7.1. **Inspection of the Election Expenditure Register:**

The RO shall organize a meeting of all candidates immediately after the allotment of symbols, and properly explain to them, besides informing in writing, 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 will 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 outcome of each such inspection and the reasons for such inspection by any other officer.

8.1. Meeting of the DEO with the political parties and meeting of the RO with the candidates:

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 notification of the rates of items of election expenditure to the representative of each recognized National and State level political party.

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.

9.1. **Training of the election agents of the candidates on expenditure monitoring:**

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.

10.1. **Expenditure by Political Parties and other persons.**

Section 77(1) of the Representation of the People Ac, 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 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 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.

11.1. **Scrutiny of the Statement of Accounts and the DEO’s Report to the Commission.**

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 within 45 days of declaration of results. 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 these 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 should record the reason and report to the
Commission that the Account statement is not in the manner prescribed. He shall with
every such report forward to the Election Commission 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 and he will 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 under valued 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.

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 mentioning such discrepancy and evidences gathered during the election period. The DEO shall forward his scrutiny report with his comments after considering the replies from such candidates. 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 second visit will report to the Commission in his 3rd 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 will 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.

Hence, DEOs are advised to keep ready their respective scrutiny reports along with the Shadow Observation Register, Folder of Evidence and other related documents, in respect of all candidates before the 2nd visit of Expenditure Observer for their comments on it.

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 a brief note and his observations/recommendations in the para prescribed in DEO’s Scrutiny Report.
13. **Role of the Returning Officer in Expenditure Monitoring:**

Returning officer will give the expenditure register to the candidates at the time of filing of nomination papers. He will 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 along with the Expenditure Observer shall arrange to inspect the expenditure register of each candidate at least three times during the campaign period, and will issue notices to the candidates to explain any discrepancy between the candidate’s expenditure register and the Shadow Observation Register. He will also supervise complaints monitoring system and ensure that every complaint is inquired into within 24 hours of receipt.

13.2. He will 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 of the RO. He will 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.

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 will 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 vitiated 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.

14.2. The DEO shall prepare a list of eligible Central Government and Central PSU employees and give it to the Expenditure Observer for appointment of Assistant Expenditure Observers. The DEO shall provide logistical support to all the expenditure monitoring teams.

14.3. The DEO shall notify the rates of items of election expenditure and the DAVP/DPIR rates of advertisement in the local/national dailies/magazines (English/ Regional) on which election expenditure will be assessed within 3 days of announcement of elections by the Commission and certainly before the commencement of filing of nomination papers. In this regard Commission’s instructions given in its letter No. 76/2004/JSII, dated 17-03-2004 (Annexure -45) may also be followed for further reference.

14.4. He will hold a meeting 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 Call Center and the complaints monitoring system 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 will 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 will 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.

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. They should submit the travel plan in helicopter/aircraft by the star campaigners in advance before the CEO as per instruction No. 576/3/2005/JSII, dated 29-12-2005 (Annexure-30). They will also submit before the CEO within three days of travel, the details of company from whom the helicopter/aircraft was hired, amount paid/payable, the areas covered, number of sorties and passenger manifest.

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 will begin as soon as elections are announced by the Commission. All members of a team involved in expenditure monitoring will be trained together. 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 will train all the election agents of the candidates about the new procedure. They will 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.

17.7. 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 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:

Filing defective 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. **Putting the Election Expenditure Statement of the Candidate on the CEO’s Website**

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. The summary of account of election expenses (Abstract Statement) shall be put on the website of the CEO within 7 (Seven) days of receipt of the account of election expenses of the candidate under single caption, namely, “**General Election to the Legislative Assembly, 2011(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.

19. **Compilation of Seizure Reports**

The Hon’ble High Court of Madras in the Judgment order dated 28.03.2011 in the WP No. 8022 of 2011 has observed among other points that “... ... ... *as and when seizure is effected, it should be stated as to whom the citizen has to approach and what all particulars have to be furnished. ... ... ... ... ... *it is the duty on the part of the Election Officer to indicate in the said order as to the next course of action viz. as to which authority he has to approach and so on, ... ... ... ... ... *”

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 51’A’ and ‘B’) 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 within 2 days of completion of poll.**

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 Performa enclosed.

20. 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.

21. 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 expenditure incurred by them in the report to the Commission.

22. 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:

(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 required by 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 purpose 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 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 State, substitute new name, during the period ending immediately before forty-eight hours ending with the hours fixed for the conclusion of last poll for such election, for the name of such person died or ceased to be a member, for the purpose of designating the new leader in his place.]

(2) The amount 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 an 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]

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 who 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 whom 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 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 account of election expenses at any election, 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 the rules.

(2) Where the District Election Officer is of the opinion that the account of election expenses has not been lodged in the manner required by the Act and the rules, he shall with every such report forward to the Election Commission the account of election expenses of the 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 the 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 89(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>
<thead>
<tr>
<th>Sl. No</th>
<th>Name of State or Union Territory</th>
<th>Maximum limit of election expenses in any one</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Parliamentary Constituency</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>1</td>
<td>Andhra Pradesh</td>
<td>40,00,000</td>
</tr>
<tr>
<td>2</td>
<td>Arunachal Pradesh</td>
<td>27,00,000</td>
</tr>
<tr>
<td>3</td>
<td>Assam</td>
<td>40,00,000</td>
</tr>
<tr>
<td>4</td>
<td>Bihar</td>
<td>40,00,000</td>
</tr>
<tr>
<td>5</td>
<td>Goa</td>
<td>22,00,000</td>
</tr>
<tr>
<td>6</td>
<td>Gujarat</td>
<td>40,00,000</td>
</tr>
<tr>
<td>7</td>
<td>Haryana</td>
<td>40,00,000</td>
</tr>
<tr>
<td>8</td>
<td>Himachal Pradesh</td>
<td>40,00,000</td>
</tr>
<tr>
<td>9</td>
<td>Jammu &amp; Kashmir</td>
<td>40,00,000</td>
</tr>
<tr>
<td>10</td>
<td>Karnataka</td>
<td>40,00,000</td>
</tr>
<tr>
<td>11</td>
<td>Kerala</td>
<td>40,00,000</td>
</tr>
<tr>
<td>12</td>
<td>Madhya Pradesh</td>
<td>40,00,000</td>
</tr>
<tr>
<td>13</td>
<td>Maharashtra</td>
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</tr>
<tr>
<td>14</td>
<td>Manipur</td>
<td>35,00,000</td>
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<tr>
<td>15</td>
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<td>35,00,000</td>
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<tr>
<td>16</td>
<td>Mizoram</td>
<td>32,00,000</td>
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<tr>
<td>17</td>
<td>Nagaland</td>
<td>40,00,000</td>
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<tr>
<td>18</td>
<td>Orissa</td>
<td>40,00,000</td>
</tr>
<tr>
<td>19</td>
<td>Punjab</td>
<td>40,00,000</td>
</tr>
<tr>
<td></td>
<td>State</td>
<td>GDP (2020-21)</td>
</tr>
<tr>
<td>---</td>
<td>------------------</td>
<td>---------------</td>
</tr>
<tr>
<td>1</td>
<td>Rajasthan</td>
<td>40,00,000</td>
</tr>
<tr>
<td>21</td>
<td>Sikkim</td>
<td>27,00,000</td>
</tr>
<tr>
<td>22</td>
<td>Tamil Nadu</td>
<td>40,00,000</td>
</tr>
<tr>
<td>23</td>
<td>Tripura</td>
<td>40,00,000</td>
</tr>
<tr>
<td>24</td>
<td>Uttar Pradesh</td>
<td>40,00,000</td>
</tr>
<tr>
<td>25</td>
<td>West Bengal</td>
<td>40,00,000</td>
</tr>
<tr>
<td>26</td>
<td>Chhattisgarh</td>
<td>40,00,000</td>
</tr>
<tr>
<td>27</td>
<td>Uttarakhand</td>
<td>40,00,000</td>
</tr>
<tr>
<td>28</td>
<td>Jharkhand</td>
<td>40,00,000</td>
</tr>
</tbody>
</table>

**II. UNION TERRITORIES**

<table>
<thead>
<tr>
<th></th>
<th>Name</th>
<th>GDP (2020-21)</th>
<th>GDP (2020-21)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Andaman and Nicobar Island</td>
<td>27,00,000</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Chandigarh</td>
<td>22,00,000</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Dadra and Nagar Haveli</td>
<td>16,00,000</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Daman and Diu</td>
<td>16,00,000</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Delhi</td>
<td>40,00,000</td>
<td>14,00,000</td>
</tr>
<tr>
<td>6</td>
<td>Lakshadweep</td>
<td>16,00,000</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Puducherry</td>
<td>32,00,000</td>
<td>8,00,000</td>
</tr>
</tbody>
</table>

(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)

<table>
<thead>
<tr>
<th>Date of Reporting</th>
<th>Observer Name</th>
<th>Observer Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. and Name of the Constituency/ies</td>
<td>Name of the State</td>
<td>Constituency Fax No.</td>
</tr>
<tr>
<td>Constituency Telephone No.</td>
<td>Telephone No.</td>
<td></td>
</tr>
<tr>
<td>Constituency Mobile No.</td>
<td>Mobile No</td>
<td></td>
</tr>
<tr>
<td>E mail id</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.**

**Signature of the Observer**

Place:
Date:
Annexure-3

Expenditure Observer Report-I
Preparedness Report for the Expenditure Monitoring (To be submitted separately for each Assembly Segment within 24 hours after scrutiny of nomination)

<table>
<thead>
<tr>
<th>Date of Reporting</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Observer Name</td>
<td></td>
</tr>
<tr>
<td>Observer Code</td>
<td></td>
</tr>
<tr>
<td>No. and Name of the Constituency</td>
<td></td>
</tr>
<tr>
<td>Name of the State</td>
<td></td>
</tr>
<tr>
<td>Constituency Fax No.</td>
<td>Official Fax No.</td>
</tr>
<tr>
<td>Constituency Telephone No.</td>
<td>Telephone No.</td>
</tr>
<tr>
<td>Constituency Mobile No.</td>
<td>Mobile No</td>
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<td>E mail id</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Description</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>Whether election machinery is aware of Rule 90 of the Conduct of Election Rules relating to ceiling on Maximum expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td>Whether all the candidates been furnished with: (i) 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.</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>(c)</td>
<td>Whether such registers were duly page numbered and authenticated by the DEO at the time of issue.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d)</td>
<td>Whether a meeting of all the political parties and contesting candidates has been convened by DEO and the issue of election expenses discussed therein.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(e)</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(f)</td>
<td>Whether the schedule of inspection of the expenditure register/vouchers fixed.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(g)</td>
<td>if yes, indicate the dates fixed for inspection.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(h)</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i)</td>
<td>Whether the Expenditure Observer has spoken to the SP and DM, and the Officers of Investigation Directorate of Income Tax for keeping surveillance on distribution of cash, liquor and other goods.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(j)</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(k)</td>
<td>Has the same been apprised to the contesting candidates and the Assistant Expenditure Observers and Members of Expenditure Monitoring Teams.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(l)</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(m)</td>
<td>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)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(n)</td>
<td>Whether Assistant Expenditure Observers have entered expenses in Shadow Register in connection with filing of nominations by all the Candidates</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(o)</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(p)</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) By DEO</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(b) By Observer</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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, Media Monitoring Team.

No. of candidates who have not communicated bank account number opened for election expenditure.

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 of Expenditure Observer |
## Expenditure Observer Report- 2
### 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)

<table>
<thead>
<tr>
<th>Date of Reporting</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Observer Name</td>
<td></td>
</tr>
<tr>
<td>Observer Code</td>
<td></td>
</tr>
<tr>
<td>No. and Name of the Constituency</td>
<td></td>
</tr>
<tr>
<td>Name of the State</td>
<td></td>
</tr>
<tr>
<td>Constituency Fax No.</td>
<td>Official Fax No.</td>
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<tr>
<td>Constituency Telephone No.</td>
<td>Telephone No.</td>
</tr>
<tr>
<td>Constituency Mobile No.</td>
<td>Mobile No</td>
</tr>
<tr>
<td>E mail id</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>S 1. No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>Number of complaints received pertaining to expenditure.</td>
</tr>
<tr>
<td>(b)</td>
<td>Number enquired and Action Taken.</td>
</tr>
<tr>
<td>(c)</td>
<td>No. of cases pending inquiry and corrective action.</td>
</tr>
<tr>
<td>(d)</td>
<td>Reasons for pendency.</td>
</tr>
<tr>
<td>(e)</td>
<td>(i) No. of candidates who did not produce the register for inspection.</td>
</tr>
<tr>
<td></td>
<td>(ii) No. of candidates issued notice against non-production register for inspection.</td>
</tr>
<tr>
<td></td>
<td>(iii) No. of Candidates who did not produce register in spite of issue of notice.</td>
</tr>
<tr>
<td></td>
<td>(iv) Mention the names, who did not produce register in spite of notice.</td>
</tr>
<tr>
<td>(g)</td>
<td>Candidates who were issued notice by RO/DEO</td>
</tr>
<tr>
<td></td>
<td>(i) For discrepancy in format of register of day to day Accounts/ Cash Register/Bank Register.</td>
</tr>
<tr>
<td></td>
<td>(ii) For not showing the true account of expenditure including those shown in shadow register.</td>
</tr>
<tr>
<td></td>
<td>(iii) For not opening separate bank account</td>
</tr>
<tr>
<td>(h)</td>
<td>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.</td>
</tr>
<tr>
<td>(i)</td>
<td>Any seizure of cash, liquor, other articles made during the period after filing of nomination.</td>
</tr>
<tr>
<td>(j)</td>
<td>If so details thereof and mention the location and authority which effected the seizure.</td>
</tr>
<tr>
<td>(k)</td>
<td>Whether the seized cash/goods can be linked to election expenditure of any candidate.</td>
</tr>
<tr>
<td>(l)</td>
<td>If so, give details.</td>
</tr>
<tr>
<td>(m)</td>
<td>Whether any paid news was noticed.</td>
</tr>
<tr>
<td>(n)</td>
<td>If so give details including name of candidate, name of media and other details. (Annex copy of all the such type of cases)</td>
</tr>
<tr>
<td>(o)</td>
<td>Whether expenditure in all Public Meetings/Rallies/Procession were entered in Shadow Observation Register of the Candidate.</td>
</tr>
<tr>
<td>(p)</td>
<td>Whether all such expenses were shown in the Register of day-to-day accounts, submitted by the Candidates.</td>
</tr>
<tr>
<td>(q)</td>
<td>If so, then mention details.</td>
</tr>
<tr>
<td>(r)</td>
<td>Whether liquor production/distribution was controlled during the period.</td>
</tr>
<tr>
<td>(s)</td>
<td>Whether all ostentatious expenditure like Mundan Ceremony, Birthday Ceremony etc. marriage/group marriage ceremony have been reported to DEO/Investigation Directorate of Income Tax.</td>
</tr>
<tr>
<td>(t)</td>
<td>If so details of action taken by the Directorate/DEO:-</td>
</tr>
<tr>
<td>(u)</td>
<td>Mention the amount of such expenditure and whether the same can be linked to any candidate. (Mention the Name of Candidate)</td>
</tr>
<tr>
<td>(v)</td>
<td>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).</td>
</tr>
<tr>
<td>(w)</td>
<td>Any other method of hiding the Election Expenditure were noticed (please give the details)</td>
</tr>
<tr>
<td>(x)</td>
<td>Any other Remark/Suggestion: (Please mention in order of priority)</td>
</tr>
</tbody>
</table>

Place:  
Date:  

**Signature**  
Expenditure Observer
## Annexure - 5

### Expenditure Observer Report -3 (Final Report)
(To be submitted separately for each Assembly Segment)

<table>
<thead>
<tr>
<th>Date of Reporting:</th>
<th>Observer Name:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Observer Code:</td>
<td>Email – ID:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Constituency:</th>
<th>State:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Date of Declaration of Results:</th>
<th>Last date of filling Account of Election Expenditure:</th>
</tr>
</thead>
</table>

| Name of winning candidate/Party affiliation, if any: |

### Summary of Observation

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Name of the candidate and Party Affiliation</th>
<th>Date of Lodging of Abstract Statement &amp; Account by the candidates (please see note 1 below)</th>
<th>Whether the Candidate has submitted the certified copies of Bank statement</th>
<th>Amount of expenditure mentioned in the accounts of the candidate</th>
<th>Whether Lodged in time (Yes/No)</th>
<th>Whether the Observer agrees with the candidate’s submission vis-a-vis the evidence collected (Yes/No) If no, please annex as per note 2 below</th>
<th>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</th>
<th>Whether the estimated expenditure incurred by the Candidate Exceeded the prescribed ceiling (Yes/No) If yes, pl. annex details as per note 4 below</th>
<th>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</th>
<th>Amount of expenditure incurred by other entities/individuals on behalf of the candidate</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
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</tbody>
</table>

**Place:**

**Date:**

**Signature**

**Expenditure**

58
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 are 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: - |  |

### (A.) Video Teams
1. List of places where Video Teams were deployed and names of the candidates.
2. Whether the Video Surveillance Team has submitted the CD with Cue Sheet?
3. Whether the Video Viewing Team has entered the items of expenditure like number of Vehicles/Size of Rostrum/cutouts etc.?

### (B.) Accounting Team:
1. Whether all the expenses are entered in Shadow Observation Register of each candidate?
2. Whether the folder of evidence for each candidate is being maintained?

### (C.) Media Monitoring Team
1. Whether the team is watching and recording all the advertisements in print or electronic Media?
2. Whether the team is sending report to Accounting Team?
3. Whether any Paid News is noticed?

### (D.) Control Room and Call Centre:
1. No. of complaints received -
2. Whether complaint has been forwarded to the Officer concerned promptly?
3. Whether action has been taken? If so, mention the type of action and findings.

### (E.) Flying Squad and Surveillance Teams
1. No. of cases reported to Flying Squad.
2. Action taken by the Squad.
3. No. of Check Posts Put.
4. 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

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>No. and Name of Constituency</th>
<th>Name of Candidate</th>
<th>Location</th>
<th>Event</th>
<th>Time of the day when recording began</th>
<th>Time on CD when recording began</th>
<th>Time on CD when recording ended</th>
<th>Duration of recording</th>
<th>Brief Description of evidence Recorded</th>
</tr>
</thead>
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</tbody>
</table>

**Signature of Officer In-Charge of Video Surveillance Team**
Annexure-8

Daily Activity Report by Flying Squad on complaints

Date..............

Reference No. .........

Date....................

Name of the Sub-Division ............. Number & name of Constituency .............

District.................

State.................

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Name and Address of Persons against whom complaint lodged</th>
<th>Nature of the complaint received</th>
<th>Name of Complainant</th>
<th>Nature of action taken</th>
<th>Whether any link with the candidate or party found</th>
<th>Seizure (if any)</th>
<th>No. of FIRs filed</th>
<th>Remarks (Please mention relationship of the person with any candidate, constituency or political party,)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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</tbody>
</table>

**Progressive total from the announcement of the poll up to the end of the day**

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Gross Total of number of complaints received</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Gross total of number of complaints verified</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Number of complaints pending</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Total amount of seizures by Flying Squad on the basis of complaint.</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Total number of FIR filed up to the end of the day.</td>
<td></td>
</tr>
</tbody>
</table>

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 DEO and Asst. Expenditure Observer.

2. The SP will send the report to the Nodal Officer in State Headquarter after compiling the data for the entire district.

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 Static Surveillance Teams

**Date..............**

<table>
<thead>
<tr>
<th>Place of Check Post ...............</th>
<th>Number &amp; name of Constituency ...............</th>
<th>Name of Police Station ...............</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>District ...........................</td>
</tr>
<tr>
<td></td>
<td></td>
<td>State ...............................</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Name and Address of Persons searched at the Check Post</th>
<th>Occupation of the Person</th>
<th>Cash found</th>
<th>Cash Seized</th>
<th>Other Articles found</th>
<th>Other Articles seized</th>
<th>No. of FIRs filed</th>
<th>Remarks (Please mention relationship of the person with any candidate, constituency or political party,)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<tr>
<td>4</td>
<td>Progressive total from the announcement of the poll up to the end of the day</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>5</td>
<td>Gross Total of seizures of cash for the day</td>
<td></td>
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<tr>
<td>6</td>
<td>Gross total of seizures for other items</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Progressive total of FIRs lodged</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

**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 Flying Squad will submit the report for each Static Surveillance Team in this format to the SP with copy to DEO and Asst. 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.
**Appeal for general public during elections**

Distribution of cash, liquor or any other item for gratification of the voters is bribery and it is a punishable offence. Flying Squads have been formed under each Police Station to keep watch over distribution of cash, liquor and other items in the constituencies during the election.

It is appealed to all that anybody carrying huge amount of cash in any Constituency during the elections should carry proper documents to show the source and end-use of such cash in order to avoid seizure by the Flying Squads.

District Election Officer
District:

Date:
Annexure 11

Shadow Observation Register for Maintenance of Day to Day Accounts by the of contesting candidate

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)

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Qty</th>
<th>Rate/Unit</th>
<th>Total Amount</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Newspaper/Magazine</th>
<th>Size of Advertisement (in column X cm)</th>
<th>Approximate Circulation (information to be obtained from DPIR)</th>
<th>Cost of Advertisement</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

2. Details of Paid News in Print Media

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Newspaper/Magazine</th>
<th>Size of Paid News (in column X cm)</th>
<th>Approximate Circulation (information to be obtained from DPR)</th>
<th>Cost of Paid News</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

3. Details of Advertisements in Television including Cable TV

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Channel</th>
<th>Date &amp; Time</th>
<th>Duration of Advertisement (in Minutes)</th>
<th>Approximate viewer ship (information to be obtained from DPR)</th>
<th>Cost of Advertisement</th>
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</table>

4. Details of Paid News in Television including Cable TV

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Channel</th>
<th>Date &amp; Time</th>
<th>Duration of Paid News (in Minutes)</th>
<th>Approximate viewer ship (information to be obtained from DPR)</th>
<th>Cost of Paid News</th>
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</table>
5. Details of Advertisements on Radio

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Channel</th>
<th>Date &amp; Time</th>
<th>Duration of Advertisement (In Minutes)</th>
<th>Approximate listener ship (Information to be obtained from DPR)</th>
<th>Cost of Advertisement</th>
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</thead>
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</table>

6. Details of Paid News on Radio

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Channel</th>
<th>Date &amp; Time</th>
<th>Duration of Paid News (in Minutes)</th>
<th>Approximate listener ship (information to be obtained from DPR)</th>
<th>Cost of Paid News</th>
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Dated: __________

Signature of the officer in Media Expenditure Monitoring Team
Name of the Officer: __________
Designation: __________
# Daily Action Taken Report of RO on Call Centre information

Date: 

Constituency:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Nature of Complaint</th>
<th>Time of receiving the complaint/information by any mode viz. Phone/Fax/e-mail/SMS or Special Messenger</th>
<th>Detail narration on the action taken</th>
<th>Whether forwarded to Accounting Team?</th>
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( Signature, Name & Designation with date)
### Annexure 14

**Part A**

Register for Maintenance of Day to Day Accounts of Election Expenditure by Contesting Candidate

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)

<table>
<thead>
<tr>
<th>1.</th>
<th>2.</th>
<th>3.</th>
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<th>5.</th>
<th>6.</th>
<th>7.</th>
<th>8.</th>
<th>9.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date of expenditure/event</td>
<td>Nature of expenditure</td>
<td>Total Amount in Rupees (paid + outstanding)</td>
<td>Name and address of payee</td>
<td>Bill No./voucher No. and date</td>
<td>Amount incurred/authorized by candidate or his election agent</td>
<td>Amount incurred/authorized by political party and name of political party</td>
<td>Amount incurred/authorized by other individual/association/body/any other (mention full Name and Address)</td>
<td>Remarks, if any</td>
</tr>
<tr>
<td>----</td>
<td>----</td>
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<td>----</td>
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<td>----</td>
</tr>
<tr>
<td>Description</td>
<td>Qty.</td>
<td>Rate per unit</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 affect 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 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)

<table>
<thead>
<tr>
<th>Date</th>
<th>Name and address of person/party/association/body/any other from whom the amount received</th>
<th>Receipt No.</th>
<th>Amount</th>
<th>Bill No./ Voucher No. and Date</th>
<th>Name of payee</th>
<th>Nature of Expenditure</th>
<th>Amount</th>
<th>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)</th>
<th>Remarks, if any</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Any expense mentioned in column 7 of this table and not mentioned in column 2 of table of Part-I should be clarified here.</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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)

<table>
<thead>
<tr>
<th>Date</th>
<th>Name and address of person/party/association/body/any other from whom the amount received/deposited in Bank</th>
<th>Cash/Cheque No., Bank name and Branch</th>
<th>Amount</th>
<th>Cheque No.</th>
<th>Name of Payee</th>
<th>Nature of Expenditure</th>
<th>Amount</th>
<th>Remarks, if any</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Any expense mentioned in column 7 of this table and not mentioned in column 2 of table of Part-I should be clarified here.</td>
</tr>
</tbody>
</table>

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
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 a recognised 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/authorised 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

<table>
<thead>
<tr>
<th>Item of Expenditure</th>
<th>Expenditure incurred/authorised by</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Candidate/ his Election Agent</td>
</tr>
<tr>
<td></td>
<td>Political Party which set him up</td>
</tr>
<tr>
<td></td>
<td>Any other Association/ Body of Persons/ Individual</td>
</tr>
<tr>
<td></td>
<td>Total Expenses incurred/ Authorised (Total of Columns 2, 3 &amp; 4)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1.</th>
<th>2.</th>
<th>3.</th>
<th>4.</th>
<th>5.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
<td></td>
</tr>
</tbody>
</table>

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 –

<table>
<thead>
<tr>
<th>1.</th>
<th>2.</th>
<th>3.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Political Party</td>
<td>Any other association/body (with its name and address)</td>
<td>Any individual (with name and address)</td>
</tr>
</tbody>
</table>
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).

<table>
<thead>
<tr>
<th>Regn. No. of Vehicle</th>
<th>Type of Vehicle</th>
<th>Vehicle Permit No. issued by RO</th>
<th>Rate for hiring</th>
<th>Fuel charges (if not covered under hiring)</th>
<th>Driver’s charges/ (if not covered under hiring)</th>
<th>No. of days for which used</th>
<th>Total Amount incurred</th>
<th>Break-up of total expenditure of column 6</th>
<th>Grand total of Column 6 : Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4a</td>
<td>4b</td>
<td>4c</td>
<td>5</td>
<td>6</td>
<td>7</td>
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</tbody>
</table>

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)

<table>
<thead>
<tr>
<th>1. Date of Public meeting/Rally</th>
<th>2. Address of Venue</th>
<th>3. Name of Authority from whom permission obtained</th>
<th>4. Expenditure on Public Meetings/Rallies/Processions</th>
<th>5. Amount incurred by candidate/Election Agent</th>
<th>6. Amount incurred by Political Party and name of the Party</th>
<th>7. Amount incurred by any other Association/body/Individual names of such persons</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1. Name of the Star Campaigner/Outside Dignitary (If Any)</th>
<th>2. Reference No. and Date of permission</th>
<th>3. Description</th>
<th>4. Qty.</th>
<th>5. Rate per unit</th>
<th>6. Total Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

- 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**

<table>
<thead>
<tr>
<th>No.</th>
<th>Name of Leader</th>
<th>Date of Arrival in Constituency</th>
<th>Mode of Travel</th>
<th>Expenditure on Fare paid [(if known)]</th>
<th>Duration of Halt in Constituency</th>
<th>Expenditure on Local Journeys</th>
<th>Date of Departure from Constituency</th>
<th>Mode of Travel</th>
<th>Expenditure on Fare Paid [(if known)]</th>
<th>Whether Expenditure on item (5), (7) and (10) incurred by Candidate, Political Party or others - specify</th>
<th>Expenditure if any on Item (5), (7) and (10) by Candidate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>etc.</td>
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<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

| 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..................................................................... (S/o) ..............................................................

I ........................................... son/wife/daughter of .................................................., aged ........... years,
r/o..................................... do hereby solemnly and sincerely state and declare as under :-

(1) That I was a contesting candidate at the general election/bye election to the House of the People/

Legislative Assembly of.................from ................. Parliamentary/Assembly constituency, the result of which was declared on

(2) That I/my election agent kept a separate and correct account of all expenditure incurred
/authorised by me / my election agent in connection with the above election between
(the date on which I was nominated) and the date of declaration of the result thereof, both
days inclusive.

(3) That the said account was maintained in the Register furnished by the Returning Officer for
the purpose and the said Register itself is annexed hereto with the supporting vouchers/bills
mentioned in the said account.

(4) That the account of my election expenditure as annexed hereto includes all items of election
expenditure incurred or authorised by me or by my election agent, the political party which
sponsored me, other associations / body of persons and other individuals supporting me,
in connection with the election, and nothing has been concealed or withheld/suppressed therefrom (other than the expense on travel of leaders’ covered by Explanations 1 and 2
under section 77 (1) of the Representation of the People Act, 1951).

(5) That the Abstract Statement of Election Expenses annexed as Annexure II to the said
account also includes all expenditure incurred or authorised by me, my election agent,
the political party which sponsored me, other associations / body of persons and other
individuals supporting me, in connection with the election.

(6) That the statements in the foregoing paragraphs (1) to (5) are true to the best of my knowledge
and belief, that nothing is false and nothing material has been concealed.

Deponent

Solemnly affirmed/sworn by .................... at ................. this day of 201.............. Before me.

(Signature and seal of the Attesting authority, i.e. Magistrate of the first Class or Oath
Commission or Notary Public)
ACKNOWLEDGEMENT FORM

To
The Returning Officer for

Sir,
I acknowledge receipt of your letter No..................................dated ................along with its enclosures containing, among other documents, a Register bearing serial No ......................... for maintaining of my accounts of election expenses.

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
District ________________
### 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. –

<table>
<thead>
<tr>
<th>S 1 . No.</th>
<th>Item of Expenditure</th>
<th>Proposed to be used by the Candidate/ his Election Agent</th>
<th>Proposed to be used by the Political Party</th>
<th>Proposed to be used by any other Association</th>
<th>According to the Report of the Officer In-Charge</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Number of Units</td>
<td>Cost</td>
<td>Number of Units</td>
<td>Cost</td>
</tr>
<tr>
<td>1</td>
<td>Pandal and fixture</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Barricading &amp; Arches</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Tables</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Chairs</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Other Furniture</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Loudspeaker &amp; Microphone</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Posters</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Banners</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Cut Outs</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Digital Boards</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Illumination items like Serial Lights, etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Power connection charges paid/ payable to EB etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Other items</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>....................</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Name and Signature of Candidate/Election Agent/ Name and Signature of Political Party/any other Association  Officer in-charge  
Date:
Annexure-17

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.

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

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 Vs Ms 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 retransmit 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 2” 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 2ia) 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 stated 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.

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.
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 his to the printer in duplicate; and
   Unless, within a reasonable time after time printing of the document, one copy of the declaration is sent by the printer, together with one copy of the document.

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

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

(3) For the purposes of this section:-

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

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

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

2. 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.

3. 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).

4. 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:-

(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.

(2) The Chief Electoral Officers shall do likewise in respect of the printing presses located at the State capitals.

(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.

(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) 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.

(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.

(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.

4. 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.
5. 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

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

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

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

(Name of the printing press)

Place .......................................................... (Signature of Publishers)

Date ..........................................................

Full Address..................................................

Attested by (person personally known to publisher)

Signature (name and address)

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 –

<table>
<thead>
<tr>
<th>S l . No.</th>
<th>No. and Name of Constituency</th>
<th>Name of Candidate</th>
<th>Expenditure claimed to have been made by Political Party in the Account of election expenditure of the candidate</th>
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Total For District/ State

Signature of DEO/CEO
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

[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]

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>To be filled up by the DEO</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Name &amp; address of the candidate</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Political Party affiliation, if any</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>No. and name of Assembly/Parliamentary Constituency</td>
<td></td>
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<tr>
<td>4.</td>
<td>Name of the elected candidate</td>
<td></td>
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<tr>
<td>5.</td>
<td>Date of declaration of result</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Last date prescribed for lodging Account</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Date of lodging of account by the candidate</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Whether account lodged by the candidate is in the prescribed format (Yes or No)</td>
<td></td>
</tr>
<tr>
<td>(a)</td>
<td>(\text{(b)}) Defects noticed in the format by the DEO</td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td>Tick rows</td>
<td></td>
</tr>
<tr>
<td>(i)</td>
<td>Brief note on details of the defects</td>
<td></td>
</tr>
<tr>
<td>(ii)</td>
<td>Abstract statement (Part I to part VI) not filled up/not duly signed</td>
<td></td>
</tr>
<tr>
<td>(iii)</td>
<td>Duly sworn in Affidavit of the candidate not filed</td>
<td></td>
</tr>
<tr>
<td>(iv)</td>
<td>Register of day to day accounts along with bank register and cash register not duly signed by the candidate</td>
<td></td>
</tr>
<tr>
<td>(v)</td>
<td>Vouchers in respect of items of election expenditure not submitted/not signed by the candidate or his election agent</td>
<td></td>
</tr>
<tr>
<td>(vi)</td>
<td>Self Certified copy of the Statement of Bank account for election expenses not submitted</td>
<td></td>
</tr>
<tr>
<td>(vi)</td>
<td>All receipts for election expenses not deposited in the aforesaid bank a/c and all payments except petty expenses not made by cheque</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Items of expenditure</th>
<th>Date</th>
<th>Page No. of Shadow Observation register</th>
<th>Mention amount as per the Shadow Observation Register folder of evidence</th>
<th>As per the account submitted by the candidate</th>
<th>Amount understated by the Candidate</th>
</tr>
</thead>
</table>

Annexure 21
### Notes

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*-

<table>
<thead>
<tr>
<th>Date:</th>
<th>Signature of the Expenditure Observer</th>
</tr>
</thead>
</table>

Forwarded to the Election Commission of India by the CEO with comments (If, any)-

<table>
<thead>
<tr>
<th>Date:</th>
<th>Signature of the Chief Electoral Officer</th>
</tr>
</thead>
</table>

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

(a) No. and name of Assembly/Parliamentary Constituency:

(b) Total No. of contesting candidates:

(c) State and District:

(d) Date of declaration of result of election/bye-election:

(e) Last date of lodging accounts:

(f) Name of the elected candidate:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of the candidate and Party Affiliation</th>
<th>Due date of lodging of account</th>
<th>Date of lodging of accounts by the candidate</th>
<th>Whether lodged in the prescribed format (Yes or No)</th>
<th>Grand Total of the expenses incurred/authorized by the candidate/agent (as mentioned in Part-III of Abstract Statement)</th>
<th>Whether the DEO agrees with the amount shown by the candidate against all items of expenditure</th>
<th>Total expenses incurred by the Party (As reported in Part-III of Abstract Statement)</th>
<th>Total expenses incurred by others/entities as reported in Part-III of Abstract Statement</th>
<th>Remarks of the Expenditure Observer</th>
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<tbody>
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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

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)

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description</th>
<th>During the day (This year)</th>
<th>During the day (Last year)</th>
<th>Remarks on excess, if any</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Opening stock with manufacturers in Bulk litres</td>
<td></td>
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<tr>
<td>2.</td>
<td>Production/Bottling in Bulk litres</td>
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<tr>
<td>3.</td>
<td>Total Dispatch of stock from the manufacturer’s godown in Bulk litres</td>
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<td>4.</td>
<td>Closing stock in Bulk litres with manufacturers</td>
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<td>(1+2-3)</td>
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<td>5.</td>
<td>Dispatch of stock from manufacturer’s godown to whole sellers/Stockists in Bulk litres</td>
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<td>6.</td>
<td>Opening stock with Retailers in Bulk litres</td>
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<td>7.</td>
<td>Purchase by Retailers in Bulk litres</td>
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<td>8.</td>
<td>Sale by Retailers in Bulk litres</td>
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<td>9.</td>
<td>Closing Stock with Retailers in Bulk litres (7+8-9)</td>
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<td>10.</td>
<td>Sale by others in Bulk litres</td>
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<td>11.</td>
<td>Number of check posts</td>
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<td>12.</td>
<td>Volume of illicit liquor seized by check posts in Bulk litres</td>
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<td>13.</td>
<td>Number of raids conducted</td>
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<td>14.</td>
<td>Volume of illicit liquor seized in Bulk litres during raids</td>
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<td>15.</td>
<td>No. of Prohibition cases</td>
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<td>16.</td>
<td>No. of persons arrested</td>
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<td>17.</td>
<td>Amount of Fine imposed</td>
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</tbody>
</table>

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-A)

**Name of State –**

**Name of District –**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>No. and Name of Constituency</th>
<th>Total Number of candidates</th>
<th>No. of candidates who have filed Accounts</th>
<th>No. of candidates who have not filed Accounts</th>
<th>No. of candidates for whom scrutiny of Accounts completed by DEO</th>
<th>No. of candidates for whom discrepancy found between Candidate register and Shadow Observation Register</th>
<th>No. of candidates for whom Report Sent to CEO</th>
<th>No. of candidates for whom notices issued by ECI</th>
<th>No. of candidates whose Accounts have been accepted by the Commission</th>
<th>No. of candidates disqualified</th>
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**Signature of DEO**
Monthly Report by DEO (Part-B)

Name of State –  
Name of District -

<table>
<thead>
<tr>
<th>S 1. No.</th>
<th>No. and Name of Constituency</th>
<th>Name of Candidate</th>
<th>Name of Political Party/ Independent</th>
<th>Status of Account Statement</th>
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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

Date……………………
(to be submitted on alternate day)

Reference No._________

Date of report__________

Name of Constituency: ..........................  District:  ............... 
State.....................

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Name of Agency from which information/ Complaints received</th>
<th>Name and Address of persons against whom action is taken</th>
<th>PAN</th>
<th>Name of the Constituency and District</th>
<th>Cash found</th>
<th>Whether explained</th>
<th>Tax Deposited by Challan</th>
<th>Cash Seized</th>
<th>Other articles seized</th>
<th>Remarks (Please mention name of the candidate/his relationship, Constituency and name of the Political Party, if any)</th>
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Progressive Figure from the date of announcement of election to the end of the Reporting day

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<tbody>
<tr>
<td>Progressive total of tax deposited</td>
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<td>Progressive total of Cash seized</td>
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<tr>
<td>Progressive total of seizure of other items</td>
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</table>

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

Note:
1. The 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 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.

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 Date: 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.


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.

2. 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)

(i) Title of advertisement

(ii) Cost of production of the advertisement

(iii) Approximate cost of proposed telecast with the breakup of number of insertions and rate proposed for each such insertion

(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

(v) Date of submission of advertisement

(vi) Date of certification for telecast.

II.

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:
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,

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
Nirvachan Sadan, Ashoka Road, New Delhi.

No. 491/Media/2009 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,

(YASHVIR SINGH)
DIRECTOR
ELECTION COMMISSION OF INDIA
Nirvachan Sadan, 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,

(Yashvir Singh)

Director
Annexure 30


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

I am directed to invite your attention to the provisions of sub-section (1) of Section 77 of the Representation of the People Act, 195, 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-wheelers like motorbikes, scooters, mopeds, etc. are also covered under the instructions in the said letter, and details in respect of such vehicles are also required to be furnished to the District Election Officer.

4. Where political parties or candidates use aircraft/helicopter for election campaign, prior information should be given to the Chief Electoral Officers of the State concerned. While giving such information, the number of aircrafts/helicopters being used and the name of the Company from which the aircraft/helicopter is being hired, should clearly indicated. Further, within three days of any aircraft/helicopter being used for election campaign, full details regarding areas covered, number of sorties involved and manifest of passengers along with the hire charges paid/payable should be furnished to the Chief Electoral Officer.

5. Kindly acknowledge receipt of this letter.
Election Commission’s letter NO. 437/6/97-PLN-III Dated 18th March 1997 addressed to CEOs of all States and UTs.

Subject: General Election/Bye-elections to Lok Sabha and State Legislative Assemblies -Instructions on misuse of vehicles during election period – Regarding

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.437/6/97-PLN-III dated 18.03.1997 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

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 authorised 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-32

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.

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.”

2. 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 acknowledgement 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.

2. 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.

3. 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.

4. 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.
Annexure-35

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 recognised 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
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 scrutinised 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/J.S.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.

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 Kanwar Lal Gupta vs. Amar Nath Chawla (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.
Annexure-42

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.

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.

5. Please acknowledge receipt. Copy to all recognized political parties for information and compliance.
Annexure-43

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 21st October 1994 addressed to Chief Secretaries and CEOs of all States and UTs.

ORDER

The Commission vide its letter No. 437/6/93-PS-II dated 31st 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.

3. 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 1st November, 1989 referred to above.

4. 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 cases 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 datedJ 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 :-

3(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.

3(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.

3(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 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.
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


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

Sir,


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 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,

(Tapas Kumar)

Secretary
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,

(K.F.WILFRED)
SECRETARY

Copy to All recognized National and State political parties.
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,

(R.K.SRIVASTAVA)
SECRETARY

Copy to all National and State political parties.
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 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 confirm 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 windsheen 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.
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 Muncipality/Zila Parishad and is not a person to whom security cover has been provided by the State.

Signature of the Candidate

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**Information regarding Cash Seizure with effect from the date of announcement of Election to the date of Poll**

### Amount of Cash Deposited through Challans towards tax liability of persons by Income Tax Department

- Amount of Cash Seizure exclusively effected by Income Tax Department
- Name of the authority/s to whom cash was handed over after seizure
- Whether the persons from whom cash was seized have been intimated regarding the next course of action and the authority to which it was handed over

### Amount of Cash Seizure exclusively effected by Police (other than Flying Squad or Static Surveillance Team)

- Amount of Cash Seizure exclusively effected by Police (other than Flying Squad or Static Surveillance Team)
- Name of the authority/s to whom cash was handed over after seizure
- Whether the persons from whom cash was seized have been intimated regarding the next course of action and the authority to which it was handed over

### Amount of Cash Seizure exclusively effected by Flying Squad

- Amount of Cash Seizure exclusively effected by Flying Squad
- Name of the authority/s to whom cash was handed over after seizure
- Whether the persons from whom cash was seized have been intimated regarding the next course of action and the authority to which it was handed over

### Amount of Cash Seizure exclusively effected by Static Surveillance Team

- Amount of Cash Seizure exclusively effected by Static Surveillance Team
- Name of the authority/s to whom cash was handed over after seizure
- Whether the persons from whom cash was seized have been intimated regarding the next course of action and the authority to which it was handed over

### Any other Cash Seizure by any other State Authority not covered in the other columns

- Amount of Cash Seizure jointly effected by Flying Squad and/or Static Surveillance Team and/or Police Department and/or Income Tax Department etc., i.e., any joint Seizure.
- Name of the authority/s to whom cash was handed over after seizure
- Whether the persons from whom cash was seized have been intimated regarding the next course of action and the authority to which it was handed over

### Any other Cash Seizure by any other State Authority not

- Amount of Cash Seizure exclusively effected by Income Tax Department
- Name of the authority/s to whom cash was handed over after seizure
- Whether the persons from whom cash was seized have been intimated regarding the next course of action and the authority to which it was handed over

**Note I:** Seizures made by FS, SST, Police etc., and handed over to Income Tax Department will be shown as Seizure by FS, SST, Police etc.

**Note II:** Seizures made by Income Tax Department directly will be shown as Seizure made by Income Tax Department.

**Note III:** Details shown in Col. 5 should be other than the details mentioned inCols. 1, 2, 3, 4 & 6.
<table>
<thead>
<tr>
<th>S. No.</th>
<th>Article Seizure with effect from the date of announcement of Election to Date of Poll.</th>
<th>Authority to which it was handed over</th>
<th>Whether the persons from whom articles were seized have been intimated regarding the next course of action and the Article Seizure exclusively effected by Police other than Flying Squad or Static Surveillance Team (Please mention the name and total number of Articles)</th>
<th>Authority to which it was handed over</th>
<th>Whether the persons from whom articles were seized have been intimated regarding the next course of action and the Article Seizure exclusively effected by Income Tax Department (Please mention the name and total number of Articles)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Article Seizure exclusively effected by Flying Squad (Please mention the name and total number of Articles)</td>
<td>Authority to which it was handed over</td>
<td>Whether the persons from whom articles were seized have been intimated regarding the next course of action and the Article Seizure exclusively effected by Police other than Flying Squad or Static Surveillance Team (Please mention the name and total number of Articles)</td>
<td>Authority to which it was handed over</td>
<td>Whether the persons from whom articles were seized have been intimated regarding the next course of action and the Article Seizure exclusively effected by Income Tax Department (Please mention the name and total number of Articles)</td>
</tr>
<tr>
<td>2</td>
<td>Article Seizure exclusively effected by Static Surveillance Team (Please mention the name and total number of Articles)</td>
<td>Authority to which it was handed over</td>
<td>Whether the persons from whom articles were seized have been intimated regarding the next course of action and the Article Seizure exclusively effected by Police other than Flying Squad or Static Surveillance Team (Please mention the name and total number of Articles)</td>
<td>Authority to which it was handed over</td>
<td>Whether the persons from whom articles were seized have been intimated regarding the next course of action and the Article Seizure exclusively effected by Income Tax Department (Please mention the name and total number of Articles)</td>
</tr>
<tr>
<td>3</td>
<td>Article Seizure exclusively effected by Police other than Flying Squad or Static Surveillance Team (Please mention the name and total number of Articles)</td>
<td>Authority to which it was handed over</td>
<td>Whether the persons from whom articles were seized have been intimated regarding the next course of action and the Article Seizure exclusively effected by Police other than Flying Squad or Static Surveillance Team (Please mention the name and total number of Articles)</td>
<td>Authority to which it was handed over</td>
<td>Whether the persons from whom articles were seized have been intimated regarding the next course of action and the Article Seizure exclusively effected by Income Tax Department (Please mention the name and total number of Articles)</td>
</tr>
<tr>
<td>4</td>
<td>Article Seizure exclusively effected by Police other than Flying Squad or Static Surveillance Team (Please mention the name and total number of Articles)</td>
<td>Authority to which it was handed over</td>
<td>Whether the persons from whom articles were seized have been intimated regarding the next course of action and the Article Seizure exclusively effected by Police other than Flying Squad or Static Surveillance Team (Please mention the name and total number of Articles)</td>
<td>Authority to which it was handed over</td>
<td>Whether the persons from whom articles were seized have been intimated regarding the next course of action and the Article Seizure exclusively effected by Income Tax Department (Please mention the name and total number of Articles)</td>
</tr>
<tr>
<td>5</td>
<td>Article Seizure exclusively effected by Police other than Flying Squad or Static Surveillance Team (Please mention the name and total number of Articles)</td>
<td>Authority to which it was handed over</td>
<td>Whether the persons from whom articles were seized have been intimated regarding the next course of action and the Article Seizure exclusively effected by Police other than Flying Squad or Static Surveillance Team (Please mention the name and total number of Articles)</td>
<td>Authority to which it was handed over</td>
<td>Whether the persons from whom articles were seized have been intimated regarding the next course of action and the Article Seizure exclusively effected by Income Tax Department (Please mention the name and total number of Articles)</td>
</tr>
<tr>
<td>6</td>
<td>Article Seizure exclusively effected by Police other than Flying Squad or Static Surveillance Team (Please mention the name and total number of Articles)</td>
<td>Authority to which it was handed over</td>
<td>Whether the persons from whom articles were seized have been intimated regarding the next course of action and the Article Seizure exclusively effected by Police other than Flying Squad or Static Surveillance Team (Please mention the name and total number of Articles)</td>
<td>Authority to which it was handed over</td>
<td>Whether the persons from whom articles were seized have been intimated regarding the next course of action and the Article Seizure exclusively effected by Income Tax Department (Please mention the name and total number of Articles)</td>
</tr>
</tbody>
</table>

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**Note II:** Details shown in Col. 5 should be other than the details mentioned inCols. 1, 2, 3, 4 & 6.

**Note III:** Details shown in Col. 5 should be other than the details mentioned inCols. 1, 2, 3, 4 & 6.
## 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)*

<table>
<thead>
<tr>
<th>Date of Arrival and date of Reporting</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of the Police Observer</td>
<td></td>
</tr>
<tr>
<td>Name of the Expenditure Sensitive Constituencies</td>
<td></td>
</tr>
<tr>
<td>Name of the Districts</td>
<td></td>
</tr>
<tr>
<td>State</td>
<td></td>
</tr>
<tr>
<td>Telephone No. and Mobile No. during the period deployment</td>
<td>Fax No. &amp; email-ID during the period of deployment</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Description</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>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</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td>Whether Flying Squads &amp; Surveillance Teams are equipped with essential logistics like vehicles, video camera, mobile phone and necessary panchnama required for seizure of cash or goods.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c)</td>
<td>Whether Police Observer has called for all the details of Check Posts in the ESCs and officers/staffs manning them</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*(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 )

<table>
<thead>
<tr>
<th>Date of Departure and date of Reporting</th>
<th>Name of Police Observer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of Expenditure Sensitive Constituencies (ESC)</th>
<th>Name of the Districts</th>
<th>Name of the State</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fax No./Telephone no. during the period of deployment</th>
<th>Mobile No.&amp; email-ID during the period of deployment</th>
<th>Fax no, Telephone No. Mobile No. at the place of normal posting</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>Number of complaints received</td>
</tr>
<tr>
<td>(b)</td>
<td>Number of complaints enquired and Action Taken.</td>
</tr>
<tr>
<td>(c)</td>
<td>No. of cases pending inquiry and corrective action.</td>
</tr>
<tr>
<td>(d)</td>
<td>Reasons for pendency.</td>
</tr>
<tr>
<td>(e)</td>
<td>No. of places physically visited by the Police Observer while acting on complaints</td>
</tr>
<tr>
<td>(f)</td>
<td>No of Check Posts visited during the period of deployment</td>
</tr>
<tr>
<td>(g)</td>
<td>Total Cash Seizure affected by Flying Squads</td>
</tr>
<tr>
<td>(h)</td>
<td>Total Cash Seizure affected by Surveillance Teams</td>
</tr>
<tr>
<td>-----</td>
<td>-------------------------------------------------</td>
</tr>
<tr>
<td>(i)</td>
<td>Articles other than Cash Seized by Flying Squads and Surveillance Teams</td>
</tr>
<tr>
<td>(j)</td>
<td>Approx Value of Article in Rs.</td>
</tr>
<tr>
<td>(k)</td>
<td>Authority to whom the cash/articles were handed over after the seizure</td>
</tr>
<tr>
<td>(h)</td>
<td>Whether the persons from whom Articles/Cash Seized were informed about next course of action</td>
</tr>
<tr>
<td>(i)</td>
<td>Whether any case registered against the person/s from whom cash/articles were seized (Please annexed the details separately)</td>
</tr>
<tr>
<td>(x)</td>
<td>Any other Remark/Suggestion: (Please mention in order of priority)</td>
</tr>
</tbody>
</table>

Place:
Date:

Signature
Police Observer
OFFICE MEMORANDUM

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

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.

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)
To

The Chief Electoral Officer of All States and UT,

Subject: Clarification regarding lodging expenses being incurred by the campaigners of the contesting candidates.

Sir,

I am directed to invite reference to the provisions of Section 77 of the Representation of the People Act, 1951. As per Explanation 1(a) read with Explanation 2 under sub-section (1) of the said Section, the expenditure incurred by leaders of the political party, who are star campaigners, on account of travel for propagating programme of the party shall not be deemed to be the expenditure of the candidate in connection with the election. The expenditure related to booking of hotels and lodges rooms in the constituency by or for the Star campaigners is not exempted under Section 77 of R P Act, 1951.

2. I am further directed to inform that all expenditure including lodging/boarding expenses of star campaigners in the constituency where they campaign for any candidate shall be included in the expenditure account of that particular candidate, provided that -

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

3. The market value of such commercial boarding and lodging is to be calculated towards the election expenditure of the candidate, even if the boarding and lodging is provided as complimentary. It is further clarified that if the star campaigner while availing the boarding and lodging in one constituency, travels to another constituency to campaign for other candidates, then the lodging and boarding expense will be proportionately distributed as the expense of those candidates.

4. A notice may be issued immediately in all such cases and it should be processed accordingly.


Yours faithfully,

(AVINASH KUMAR)
UNDER SECRETARY
ELECTION COMMISSION OF INDIA
Nirvachan Sadan, Ashoka Road, New Delhi – 110001

No.76/Instructions/2011/EEM

Dated: 7th April, 2011

To

The Chief Electoral Officers of
Assam, Kerala, Tamil Nadu, Puducherry & West Bengal

Subject: Instruction on Election Expenditure Monitoring – Expense related to candidate – payment by cash - reg.

Sir,

With respect to instruction of even number dated 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,

(Avinash Kumar)
Under Secretary

Copy to:
1. All National Political Parties.
2. All political parties of the States of Assam, West Bengal, Tamil Nadu, Kerala and Puducherry.

(Avinash Kumar)
Under Secretary
Instructions on Election Expenditure Monitoring
(September-2011)