

SPEED POST

ELECTION COMMISSION OF INDIA

No. 76/Instructions/2010

Dated: 07.08.2010

To

The Chief Electoral Officer,
Bihar,
Patna.

Subject: Instructions on expenditure monitoring in elections –regarding.

Sir,

I am directed to forward herewith a copy of Instructions on Expenditure Monitoring in Elections and to state that the Commission has directed that the same may be brought into use in the forth coming General Election to Bihar Legislative Assembly, 2010.

Yours faithfully,

Sd_

(ANUJ JAIPURIAR)
SECRETARY

1. Introduction

Election Commission of India is entrusted with the responsibility of monitoring election expenditure of candidates. Law provides that every candidate must maintain a day to day account of his election expenditure and submit it to the District Election Officer (DEO) in the manner required by law within 30 days of the declaration of results. The DEO must then submit to the Commission a report indicating whether the account of expenditure has been submitted by the candidate within the time and in the manner prescribed. A candidate, who has failed to lodge an account of election expenses, within the time and in the manner required by law, without good reason or justification for the failure, is liable to be disqualified by the Commission for a period of three years. *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.* The important thing to note here is the fact that not only a candidate is required to keep his election expenditure within the ceiling prescribed by law, he has also to maintain a day to day and true account of his election expenditure and submit it to the DEO concerned within 30 days of declaration of result. Action can be taken

against the candidate not only if he has exceeded the expenditure ceiling prescribed by law, but also for not maintaining and submitting a true day to day account within 30 days of declaration of result. It may also be noted that exceeding the prescribed ceiling of expenditure can be a ground for an election petition against a winning candidate. However, not submitting a true day to day account of expenditure can result in disqualification of any candidate, even if he has lost the election. Detailed description of legal provisions with respect to election expenditure is given 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. The purpose of the present compendium is to consolidate all existing instructions of the Commission, and provide detailed guidelines to election officers, observers, candidates and political parties for better monitoring and scrutiny of election expenditure.

2. Types of Election Expenditure

Election expenditure is essentially of two types. The first type is genuine election expenditure, which is permissible under the law for electioneering. This would include expenditure on items like public meetings, posters, banners, vehicles etc. Second category of 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 IPC. Expenditure on such items is illegal. The purpose of election expenditure monitoring is, therefore, twofold. For the first category of expenditure, it must be ensured that all genuine election expenditure on permitted items is truthfully reported and considered while scrutinizing the expenditure account submitted by the candidate. As far as the second category of expenditure is concerned, it is obvious that it will never be reported by the candidates. Our 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. Manpower and Machinery for monitoring of election expenditure

3.1. Law has put the burden of maintaining a day to day account of election expenditure on the candidate. Election machinery has to monitor election expenditure during campaign period to ensure that no election expenditure incurred or authorized by the candidate/his election agent has been left out from the account of election expenditure submitted by him. Though the account of election expenditure is required to be submitted within 30 days from the date of the declaration of the result, yet 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, it is primarily the duty of the DEO to monitor election expenditure. The DEO is supported in his work by many other officers, some local and others deputed by the Commission. These will include: -

3.1.1. Expenditure Observers appointed by the Commission.

3.1.2. Expenditure Micro-Observers appointed and trained by the Expenditure Observer. Expenditure Micro-Observers will be appointed by the Expenditure Observer from a list of Central Government employees to be provided by the DEO. 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. Ideally there should be at least one Expenditure Micro-Observer for each candidate.

3.1.3. Video surveillance teams. Each video surveillance team should have at least one video camera with camera person and one officer.

3.1.4. Video viewing teams. There shall be at least one officer and one clerk, in each video viewing team. There shall be one video viewing team for each video surveillance team. The video shot by the surveillance team shall be viewed the next day by the viewing team to prepare a report for the accounting team.

3.1.5. Surveillance Teams for tracking illegal cash transactions. There shall be a surveillance team for tracking illegal cash transactions for each Police Station. The team will be headed by the executive magistrate in-charge of the Police Station. The Police Officer in-charge of the Police Station will be a member of the team. The team will be provided a vehicle, and sufficient police force to perform its functions. This team will keep a watch on large quantities of cash being carried in their area. For this purpose checking and search of vehicles and persons can be carried out by the team. If unexplained cash is found in the possession of any person, it shall be immediately seized and action taken under the relevant provisions of the law. This team will also keep a watch on distribution of cash or other articles to the voters. This team will submit a daily report to the accounting team.

3.1.6. Accounting Teams. There shall be one accounting team for a maximum of five candidates. As far as possible Candidates of only one constituency will be allotted to one accounting team. Every accounting team will have at least one officer and 2 clerks. The personnel of the accounting team should be drawn from accounts sections of various Government departments, or Public Sector Undertakings. The accounting team will be responsible for maintenance of the shadow expenditure register of the candidates allotted to it.

3.1.7. Media Expenditure Monitoring Team. There shall be a media expenditure monitoring team in each district. The Team will be headed by the Deputy DEO, and supported by the District Public Relations Officers, and his staff. This team will monitor both print and electronic media including cable networks, for election advertising and paid news. It will submit a daily report with respect to each candidate in a format given in Annexure - 2 to the accounting team with respect to expenditure incurred by the candidate on election advertizing and paid news, along with the paper cuttings, recordings of TV and Radio advertisements, and paid news programs.

3.1.8. Manpower for the Expenditure monitoring Control Room. An Expenditure Monitoring Control room will be established in each district on the first day of nominations. This control room will function 24X7 and will be provided with communication devices, Television and radio sets, and sufficient manpower. The

control room will act as the main channel of communication between various functionaries involved in expenditure monitoring.

3.1.9. Manpower for a Call Center. A 24X7 call center will be established in the control room on the first day of filing nominations. The call center will be given a toll free telephone number, which will be widely publicized. All expenditure related complaints received in the call center will be enquired into immediately, and a report submitted to the accounting team within 24 hours. A senior officer will be put in-charge of the call center. The call center will be provided with sufficient staff to man the telephone lines. All Calls received in the call center shall be recorded for future confirmation.

3.1.10. An Expenditure Monitoring Cell comprising of officers of Income Tax, Central Excise, Audit and Accounts Departments of the Central Government, State Governments or Central or State Government PSUs. This cell will work in the office of the DEO and will be responsible for overall expenditure monitoring and maintenance of Shadow Expenditure Register of each candidate.

3.1.11. The DEO can use any other officer or employee whose services are required for expenditure monitoring.

4. Separate Bank Account to be opened by each Candidate for Election Expenditure

4.1.In order to facilitate monitoring of election expenditure, each candidate shall open a separate bank account for election expenditure. This account shall be opened at least one day before the date on which the candidate files his nomination papers before the Returning Officer (RO). The Account Number of this bank account shall be communicated by the candidate in writing to the RO. 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 the source of funding. 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 maintained by him, at the time of filing of the expenditure statement.

5. Register of Election Expenditure to be maintained by each Candidate

5.1.Each candidate is required to maintain a day to day account of his election expenditure in a register given to him by the RO at the time of filing of nomination papers. This register shall be maintained in the format given in Annexure – 3(i). After the election, the candidate shall have to submit this very register, alongwith all relevant vouchers, in original to the District Election Officer within 30 days of declaration of result.

5.2.The Returning Officer will issue the Register to the candidate at the time of filing of Nomination Papers. The register shall have pockets to insert CDs and other supporting documents. 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 is 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. Along with the register the RO shall also give the format for the abstract statement showing the details of expenditure, and the affidavit [Annexure – 3(ii)] to be submitted by the Candidate at the time of filing of the expenditure statement with the DEO. The Candidate shall give an acknowledgement for having received these items. The District Election Officer should obtain a copy each of such receipts from the Returning Officer.

6. **Inspection of the Expenditure Register**

- 6.1. The RO shall organize a meeting of all candidates immediately after symbol allotment, and properly explain to them and inform them in writing, legal provisions relating to election expenditure and consequences of failure to comply with the provisions of law.
- 6.2. The RO will also give a copy of this booklet of instructions regarding expenditure monitoring to each candidate.
- 6.3. The RO shall prepare a Schedule for inspection of expenditure register by the Observer, or a senior officer designated by the RO for the purpose of each candidate. The register shall be produced before the Observer/designated officer for inspection at least three

times during the campaign period by the candidate or his election agent. This schedule shall be given wide publicity through Press.

6.4. On the days fixed for inspections of register of a particular candidate, the micro observer assigned to keep a watch on the expenditures of that candidate should also be present at the time of inspection.

6.5. If the candidate or his agent does not produce his election expenditure register for inspection on the day fixed for this purpose, a notice should be given to the candidate informing him that if he fails to produce the register for inspection on the day specified in the notice, it shall be presumed that the candidate has failed to maintain day to day account of election expenditure as required under Section 77 of RP Act 1951, and a complaint will be filed in competent Court under Section 171(I) of IPC. This notice should be given the widest possible publicity. 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 should be filed in the competent Court.

6.6. 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 Rs.1 per page from the Returning Officer.

6.7. Where the inspection of register is carried out by a designated officer, the observer shall be kept apprised of outcome of each such inspection.

7. Maintenance of Shadow Expenditure Register

7.1.A shadow expenditure register shall be maintained by accounting teams for each candidate in the same format in which the expenditure register is maintained by the candidate.

7.2.One accounting team will not be given the work of maintaining the shadow expenditure registers of more than five candidates. Sufficient number of accounting teams shall be deployed by the DEO.

7.3.The accounting teams will get information on a daily basis from the video surveillance teams, video viewing teams, media expenditure monitoring team, Surveillance Teams for tracking illegal cash transactions, call center, control room and any other source from which information is available.

7.4.The accounting teams will work under the overall guidance and supervision of the District Expenditure Monitoring Cell.

7.5.Expenditure Micro-Observer for each candidate shall make a daily inspection of the shadow expenditure register and ensure that no expenditure incurred by the candidate is left out.

7.6.A **Folder of Evidence** shall be kept with each shadow expenditure register. All pieces of evidence collected for expenditure entered into the shadow expenditure register shall be kept in this folder and cross referenced with it. This evidence 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 candidates, copies of complaints relating to expenditure and inquiry reports on these complaints etc. The purpose of maintaining the folder of evidence is to prove every item of expenditure entered into the shadow register.

7.7. If it is found that a candidate has made some expenditure on prohibited items, action should be taken against the candidate under relevant provisions of the law. For example, if it is found that candidate has distributed money, in cash or kind, to influence voters, a complaint before the police/competent court should be registered against him under the provisions of bribery in IPC. In addition, this expenditure should also be entered in the shadow register along with the evidence.

7.8. The shadow expenditure register shall be shown to the candidate or his representative and any member of the public desirous of seeing it at the time of inspection of the Register of election expenditure by the Observer/Designated Officer. Any discrepancy between the Register of election expenditure maintained by the Candidate and the shadow election expenditure register maintained by the accounting team shall be brought to the notice of the candidate or his representative at the time of inspection in writing, and the candidate or his representative shall be served a notice in writing for such discrepancy to be explained by the candidate or his election agent. 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 expenditure register. Replies received shall also be put on the notice board of the RO and their copies shall also be available to the public on payment of Re 1 per page. The notices so issued and replies received, if any, shall be duly considered by the DEO in forming his opinion about the truthfulness of the account of expenditure submitted by the candidate after the declaration of result.

8. Notification of rates for assessment of expenditure

8.1.The DEO shall notify the rates of various items of election expenditure for his district within 3 days of the announcement of elections by the Commission, and certainly before the commencement of filing of nomination papers. It should be made clear in the notification that election expenditure of every candidate shall be assessed based on these rates. If any candidate feels that rates of certain items on which he wishes to make election expenditure have not been notified by the DEO, he can either himself or through his election agent apply to the DEO to notify rates for such other items as well. On receiving such a request, the DEO shall notify rates for those other items as well, if they do not fall in the category of prohibited items, in which case he shall explain in writing to the candidate that those items of expenditure are prohibited.

8.2.These rates should include hiring charges of Loudspeaker with amplifier and microphone, Construction of podium or Pandal of standard sizes, Cloth banner, Cloth

flags, Hand bills, Posters, Hoardings, Cut outs (wooden), Cut outs (Cloth/plastic), Video Cassettes/CDs, Audio Cassettes/CDs, Daily hiring charges of vehicles (all types of vehicles), hiring charges of hotel rooms/ guests houses, hiring charges of drivers, hiring charges of chairs, tables and other furniture and electrical fittings/equipments, hiring charges of hoarding display sites from municipal authorities, Food packets, Print media advertisements (per column, separate rates may be notified depending on circulation of newspapers and magazines), Audio slots on Radio (per 15 sec.), Audio-visual slots on TV (per 15 sec. separate rates may be notified for cable TV, State level TV channels and National Level TV Channels) and any other item commonly used in a district. This is only an indicative list.

8.3. If a candidate feels that the rates notified by the DEO are not reasonable, he may apply to the DEO in writing within 24 hours of the notification of the rates by the DEO for modification of rates so notified giving reasons for the same. No application shall be made after 24 hours of notification of rates by the DEO. DEO shall consider every such application within 24 hours of having received it and pass an appropriate reasoned order on it.

9. Meeting of DEO with Political Parties and meeting of RO with Candidates

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

9.2. 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 and its monitoring consequences of failure to comply with them. The RO shall also give a copy of this booklet and notification of rates of items of election expenditure to each Candidate. The observer shall also attend this meeting.

10. Monitoring of Public Meetings, Rallies etc.

10.1. 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- 4 along with the application for permission.

10.2. A copy of this expenditure plan shall be given to the video surveillance team and the officer sent on duty for maintenance of law and order or for any other purpose to that public meeting or rally. This officer shall prepare a report in Annexure- 4, on the expenditure actually incurred in the public meeting or rally along with any evidence of expenditure which he may have collected such as photographs, video recording etc. and submit it to the accounting team for that candidate.

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

11.1. 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 political parties and also with the representative of news papers and Televisions channels separately to clearly tell them that ‘news reports’ based on ‘payments’ have to be reported. At the state level, the Chief Electoral Officer shall do the same exercise.

11.2. The Commission vide its letters No. 509/75/2004/JS-I, dated 15th April, 2004 and No. 509/75/2004/J.S.-1/Vol.II/RCC, dated 21st November 2008 [Copies enclosed at Annexure – 5(i)] had directed that advertisement 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 clearance from the pre-broadcasting scrutiny Committee constituted by the Chief Electoral Officer concerned for the purpose. [Application for such proposed advertisements shall contain the following details:-

(i)The cost of production of the advertisement;

(ii)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 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 or political party;

(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.]

11.3. Whenever the Scrutiny Committee constituted by the CEO grants permission for any advertisement, it shall forward a copy of the permission alongwith all expenditure details to the concerned DEO, who will include the expenditure in the shadow expenditure register.

11.4. If any surveillance team or the expenditure monitoring cell finds that any advertisement has been published in favour of any candidate without the permission of the Scrutiny Committee constituted by CEO, he shall inform the RO immediately, and the RO will issue a notice to the candidate for violation of instructions of the Commission. The DEO will also ensure that the expenditure on this advertisement is also added to the shadow expenditure register.

12. Monitoring of Printing of pamphlets, posters etc

12.1. The District Election Officer shall, within three days of the announcement of elections by the Commission, write to all 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: -

12.1.1. Indicate clearly in the print line the names and the addresses of printer and publisher of any election pamphlets, posters, 'news reports' based on payments and such other material printed by them.

12.1.2. Send 10 copies of the printed material and the declaration of the publisher as required under section 127(2) of R P Act 1951, within 3 days of printing.

12.2. As soon as the DEO 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 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.

12.3. Detailed instructions in the matter are contained in Commission's letter no. 3/9(ES008)/94-JS-II dated 2nd September 1994 [Annexure 5(ii)].

12.4. In all cases where there is violation of the provisions of Section 127-A of R P Act 1951, prosecutions should be initiated against the offenders. These cases should be given wide publicity and pursued vigorously in the courts concerned.

12.5. Copies of printed materials should be given to the Observer and the accounting teams for inclusion in the shadow register.

13. Monitoring of use of vehicles during electioneering

13.1. Details of all vehicles being used by a candidate for his election campaign are required to be furnished by him to the concerned RO before vehicles are used. Two-wheelers (Motorbikes, Scooters, Mopeds), Cycle Rickshaw, etc, are also vehicles for the purposes of these instructions. These details should be given to the Observer and the accounting teams for inclusion in the shadow expenditure register.

13.2. If a vehicle is found being used for campaigning and its details have not been communicated to the RO in advance by the candidate, it shall be considered unauthorized campaigning for the candidate and may attract penal provisions of Section 171H of the Indian penal Code and shall therefore be immediately taken out of the campaigning exercise. In addition, the expenditure on this vehicle will also be added in the shadow expenditure register.

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

If expenses on construction of barricades/ rostrums etc. are made by

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 time when the leader of a political party addresses such a meeting, the expenditure will be apportioned equally amongst them. 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. This information will also be intimated to the Returning Officer and District Election Officer of the constituency/ district if any such candidate belongs to another district . This information should also be given to the Observer and concerned accounting team for entering in the shadow expenditure register.

15. Expenditure by Persons other than the Candidate and Expenditure by Political Parties

15.1. Section 77(1) of the Representation of the People Act, 1951, provides that every candidate at an election shall keep the 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 election notification 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 will also be shown to be candidate's expenditure.

15.2. The Supreme Court, in its judgment in Kanwar Lal Gupta Vs. Amar Nath Chawla (A.I.R. 1975 SC 308), dated 10-04-2004 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.

15.3. The expenditure incurred by a political party on advertisements, in connection with any election could be categorized into the following:-

15.3.1. 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;

15.3.2. Expenditure incurred by the party, in advertisements etc., directly seeking support and / or vote for any particular candidate or group of candidates;

15.3.3. Expenditure incurred by the party, which can be related to the expenditure for promoting the prospects of any particular candidate or group of candidates.

15.4. 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 (15.3.1) 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 a general party propaganda.

15.5. In the cases of expenditure falling in categories (15.3.2) & (15.3.3) above, where expenditure 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 candidate.

15.6. 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.

15.7. Expenditure claimed to have been made by the Political Party should be reported separately by the DEO to the CEO in the format given in Annexure- 6. The CEO should then compile expenditure claimed to have been made by each political party for his state and send it to the Commission. At the Commission level it can then be seen whether the political party has reported all this expenditure in its return.

16. Call Center and Complaint Monitoring System

16.1. There shall be a 24X7 call center in each district. This call center shall be functional from the day of commencement of filing of nomination papers. The Call Center shall have a toll free number which shall be given the widest possible publicity. All calls made to the call center shall be recorded for future verification. All complaints received in the call center shall be inquired into within 24 hours and a report submitted to the concerned accounting team. A copy of every report shall also be submitted to the Observer.

16.2. The observer shall fix one hour time for hearing of complaints every day in the office of the RO. This time will also be given widest possible publicity. Any complaints received by the observer will also be inquired into within 24 hours, and a copy of the report given to the observer and also to the accounting team.

16.3. A counter shall be opened in the office of the RO to receive complaints from the Public. This counter shall remain open every day from 9 AM to 5 PM. All complaints received at this counter will be immediately given to the observer for perusal. All complaints shall be inquired into within 24 hours and copies of the report given to the Observer and the accounting team.

16.4. Copies of all complaints received and reports of inquiries conducted shall be put on the notice board of the RO for information of the Public. Any member of the Public can obtain copies of these documents on payment of a fee of Re. 1 per page.

17. Special Instructions with respect to Video Recording

- 17.1. The video recording team must 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 and should always be kept with the CD.
- 17.2. The purpose of maintaining a cue sheet is to see at a glance the evidence available in the CD and also to be able to view the evidence in a short time.
- 17.3. Recording teams should be trained properly to record events for expenditure monitoring. Camera should be panned in such a manner as to take all the vehicles, posters, banners, flags, chairs, public, etc. in a single shot at the beginning of the recording, making it easy to make an assessment of expenditure on these items.

18. Paid News

The Commission has issued detailed instructions on the subject of paid news *vide* its letter no. 491/Media/2010 dated 08.06.2010. These instructions are included at Annexure- 8. and should be followed.

19. Training

- 19.1.** In depth training of all officers involved in the process of expenditure monitoring will be needed. CEOs will prepare state specific training material in the local language immediately and send it for the approval of the Commission.
- 19.2.** Training of Officers on expenditure monitoring will begin as soon as elections are announced by the Commission.
- 19.3.** All members of a team involved in expenditure monitoring will be trained together.
- 19.4.** There will be at least two trainings for every officer involved in expenditure monitoring.
- 19.5.** First training of Expenditure Micro-Observers will be given by the DEO and the second training will be given by the Expenditure Observer.
- 19.6.** Equal emphasis should be given in the training to the explanation of legal provisions, filling up of forms, and the practical aspects of expenditure monitoring.

20. Lodging of the Account of election expenditure by the Candidates

- 20.1.** Section 78 of R P Act 1951 provides that every candidate has to lodge a true account of his elections expenses maintained under Section 77 of R P Act 1951, with the District Election Officer within 30 days from the date of declaration of result of the election. In the composition of this 30 days expenditure, the date of declaration of election result is excluded.

20.2. Commission has clarified vide its letter No. 76/95/J.S.II dated 10-04-1995 (Copy enclosed at Annexure – 9) that in fairness to the contesting candidates, they will be permitted to file their returns of 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 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.

20.3. A copy of the Statement of account of election expenditure should be put on the notice board of the DEO. Copies may be obtained by any member of the Public on payment of a fee of Re. 1 per page.

20.4. A copy of the abstract statement of the winner and the first runner up candidate must be immediately put on the website of the CEO.

20.5. Adequate number of officers who have experience in handling the accounts should be appointed to receive the statement of accounts.

20.6. 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 to that effect by the candidate. A certificate by the election agent is not sufficient. It should also be checked that all documents which are required to be

submitted along with the account statement, such as register, abstract statements, affidavit, bills and vouchers should be enclosed with the account. Bills and vouchers should be are signed by the candidate. Incomplete account should not be received. Defects, if any, should be pointed out to the candidate or his election agent on the spot and the papers returned with instructions to file correct and complete accounts within the time prescribed by law.

20.7. Vouchers should be attached in respect of all items of expenditure. For any item against which vouchers are not attached, an explanation of why it was not practical to obtain the required vouchers must be given.

20.8. Proper acknowledgement indicating date and time of receipt of the accounts should be given immediately. If the account is received by post, the acknowledgement should be sent forthwith by post.

21. Scrutiny of the Statement of Accounts

21.1. DEO shall be assisted by the Expenditure Monitoring Cell in the scrutiny of the accounts.

21.2. The Expenditure Observer shall visit the district once after one month of the declaration of result to assist the DEO in the scrutiny of the accounts of expenditure.

21.3. The account of expenditure submitted by the candidate should be compared with the shadow expenditure register. Any discrepancy between the two should be carefully

examined, and conclusions drawn on the basis of evidence collected during the course of the campaign.

21.4. 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 of expenditure.

21.5. All the remarks made by the Observers or any other officers in the expenditure register of the candidate or on any other document should be taken into consideration while scrutinizing the correctness of the account of elections expenses filed by the candidates.

21.6. Discrepancies found, if any, should be made public and relevant portion of such documents displayed on the notice board of the DEO.

21.7. Complaints with respect to election expenditure and reports of inquiry on these complaints should also be considered during the scrutiny.

21.8. Scrutiny of accounts should be done 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.

22. Report by District Election Officer

22.1. Under rule 89 of the Conduct of Elections rules, 1961 the District Election Officer has to report to the Commission:-

22.1.1. Whether the candidate has lodged his account of elections expenses, and if so, the date on which such account has been lodged;

22.1.2. Whether in his opinion such account has been lodged within time and in the manner required by the Act and the Rules; and

22.1.3. Where the district election officer is of the opinion that the account of election expenses of any candidate has not been lodged in the manner required by the Act and these rules, he shall with every such report forward to the Election Commission the account of election expenses of that candidate and the vouchers lodged along with it.

22.2. The District Election Officer shall after scrutiny of the accounts submitted by the candidate, send a report to the Commission in the format given in Annexure -10 through the Chief Electoral Officer. The report should include the following: -

22.2.1. If the Candidate has not submitted the statement of accounts of election expenditure at all, the DEO shall mention this fact in his report and also include a report on the expenditure incurred by the candidate according to the shadow register maintained by the accounting teams.

22.2.2. If the candidate has submitted the statement of account of election expenditure, the DEO shall mention in his report the date on which the account statement was submitted. The report should indicate whether in the opinion of the DEO the statement of account submitted by the candidate is a true account of the election expenditure incurred by him or not. The account submitted by the candidate can be considered a true account only if there is no

discrepancy between the account submitted by the candidate and the shadow register maintained by the accounting teams.

22.2.3. Any discrepancy between the account statement submitted by the candidate and the shadow register maintained by the accounting team, and explanation if any provided by the candidate for such a discrepancy in response to notices issued to him or his election agent should be clearly mentioned.

22.2.4. In case of a discrepancy, the register submitted by the candidate, all other papers submitted by the candidate, the shadow register and also the evidence collected for the preparation of the shadow register should be sent along with the report.

23. Report by the CEO

The CEO shall examine report submitted by the DEO, and shall forward the same to the Commission within one month along with a brief note and his recommendations.

24. Role of the Expenditure Observer

24.1. The Expenditure Observer shall reach the constituency as soon as possible after the announcement of elections by the Commission and certainly one day before the commencement of filing of nominations.

- 24.2. The Expenditure Observer shall remain in the constituency during the entire campaign period, and shall leave the constituency only after the poll and re-poll, if any, is over.
- 24.3. 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 diary is complete and the strong rooms are sealed. He may also be required to stay till the completion of counting..
- 24.4. The Expenditure Observer will once again visit the District after 30 days of the declaration of results, at a date mutually convenient to him and to the DEO 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.
- 24.5. Expenditure observer will perform the role of the eyes and ears of the Commission for monitoring of election expenditure.
- 24.6. He will supervise and guide the entire election expenditure monitoring effort in the constituency.
- 24.7. He will help the DEO in training of all the expenditure monitoring personnel.
- 24.8. He will appoint, train and supervise the Expenditure Micro-Observers.
- 24.9. He, along with the RO, will inspect the expenditure register of the candidates at least three times during the campaign period.

24.10. He will supervise the maintenance of the shadow expenditure register for each candidate.

24.11. He will submit reports to the Commission from time to time.

25. Role of Expenditure Micro-Observers

25.1. Micro observers will be assigned candidates in a random manner through a computerized randomization software.

25.2. The Expenditure Micro-Observer will be trained by the Expenditure observer.

25.3. Expenditure Micro-Observers shall be assigned candidates for monitoring. Normally one Expenditure Micro-Observer shall be assigned only one candidate. The Expenditure Micro-Observer will keep an eye on the expenditure of the candidate allotted to him.

25.4. He shall tour in the area of the constituency to make an assessment of the expenditure.

25.5. He shall see excerpts of the video CDs, read all complaints and reports with respect to that candidate, and study the shadow expenditure register and the candidate's expenditure register. He shall supervise the maintenance of the shadow expenditure register.

25.6. He shall report to the Observer and assist him in his duties of making an assessment of the expenditure incurred by candidates.

25.7. He shall assist the Observer and the DEO in scrutinizing the account of expenditure submitted by the candidate after the declaration of results.

26. Role of the Returning Officer

26.1. Returning officer will give the expenditure register to the candidates at the time of filing of nomination papers.

26.2. 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.

26.3. He will supervise and guide the video surveillance teams, viewing teams and accounting teams.

26.4. He will supervise the maintenance of the shadow expenditure register.

26.5. He along with the 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 expenditure register.

26.6. He will organize training of all the staff involved in expenditure monitoring.

26.7. He will supervise complaints enquiry system and ensure that every complaint is inquired into within 24 hours of receipt.

26.8. He will ensure that all documents required to be put on the notice board of RO under these or any other instruction, rules or law, must be immediately put on the notice board of the RO.

26.9. He will ensure that copies of documents when demanded are given immediately to members of the Public on payment of the prescribed fee.

26.10. There are cases when election campaign material is used after filing of nomination, through it might have been paid for before the nomination is filed. RO should ensure that expenditure on all election campaign material which is used after the filing of nomination is included in the shadow expenditure register though payment for it may have been made before filing of nominations.

27. Role of Expenditure Monitoring Cell

27.1. The expenditure monitoring cells will consist of senior officers at the district level.

27.2. These officers shall be drawn from Income Tax Department, Central Excise and Customs Department, Audit and Accounts Department, Other State Government and Central Government and Central and State PSU officers involved in functions relating to accounting and audit.

27.3. This cell will assist the DEO at the district level in all his work relating to expenditure monitoring.

27.4. This cell will organize training of all the expenditure monitoring staff.

27.5. This cell will supervise the entire expenditure monitoring effort in the district on behalf of the DEO.

27.6. This cell will assist the RO and his staff in their functions relating to expenditure monitoring.

27.7. This cell will assist the DEO in scrutiny of expenditure account submitted by the candidates after the declaration of results.

28. Role of the DEO

28.1. The DEO is responsible for the entire expenditure monitoring effort in the district.

28.2. The DEO will be assisted by the Expenditure Monitoring Cell.

28.3. The DEO shall extend all help to the RO, the Observer and the Expenditure Micro-Observers in performing their functions.

28.4. The DEO shall prepare a list of Central Government and Central PSU employees and give it to the Observer for appointment of Expenditure Micro-Observers.

28.5. The DEO shall provide logistical support to all the expenditure monitoring teams.

28.6. The DEO shall notify the rates of items of election expenditure 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.

28.7. 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.

28.8. He shall be responsible for the proper functioning of the Call center and the complaints monitoring system in the district.

28.9. He shall scrutinize the statement of accounts of election expenditure submitted by the candidates after the declaration of results with the help of the Expenditure Monitoring Cell and the Observer and submit a report to the Commission with three months of the declaration of results.

28.10. In the past, inordinate delay has occurred in issuing orders in some cases due to delay on the part of DEOs in sending their reports, serving the show cause notices and in submitting the supplementary reports thereafter. In one such case-Guinness Hote Paksha Rangaswamy vs Chief Election Commissioner, Karnataka High Court in July 1999 had observed that there cannot be an undue delay in passing an order under Section 10A of the R P Act, 1951 and that it should be passed within a reasonable time.

29. Action at the Level of the Commission

29.1. 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: -

29.1.1. 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

29.1.2. If the Commission is not satisfied that the account submitted by the candidate is within time or in the manner required by the Act and the Rules, it shall issue a notice to the candidate to show cause as to why he should not be disqualified.

29.1.3. 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.

29.1.4. The Commission after considering the reply if any received from the candidate pass appropriate orders.

30. Monitoring Mechanism

30.1. The DEO will submit a monthly report to the CEO by 2nd of every month in the format given in annexure-11 for monitoring of cases of election expenditure.

30.2. The CEO shall compile the reports sent by the DEOs, and send to the Commission a compiled report by the 5th of every month.

**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

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

78. Lodging of account with the District Election Officer.- [(1)] Every contesting candidate at an election shall, within thirty days from the date of election of the returned candidate, or, if

there are more than one returned candidate at the election and the dates of their election are different, the later of those two dates, lodge with the [district election officer] an account of his election expenses which shall be a true copy of the account kept by him or by his election agent under section 77.]

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

- (a) has failed to lodge an account of election expenses within the time and in the manner required by or under this Act; and
- (b) has no good reason or justification for the failure,

the Election Commission shall, by order published in the Official Gazette, declare him to be disqualified and any such person shall be disqualified for a period of three years from the date of the order.

[The Supreme Court has in L.R. Shivaramagowde Vs. P.M. Chandrashekar- AIR 1999 SC 252 held that the Commission can go into the correctness of the account of election expenses filed by the candidate and disqualify a candidate under Section 10A of the Representation of the People Act, 1951 in case the account is found to be incorrect or untrue]

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

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

- (a) unless a declaration as to the identity of the publisher thereof, signed by him and attested by two persons to whom he is personally known, is delivered by him to the printer in duplicate; and
 - (b) unless, within a reasonable time after the printing of the document, one copy of the declaration is sent by the printer, together with one copy of the document,-
 - (i) where it is printed in the capital of the State, to the Chief Electoral Officer; and
 - (ii) in any other case, to the district magistrate of the district in which it is printed.
- (3) For the purpose of this section,-
- (a) any process for multiplying copies of a document, other than copying it by hand, shall be deemed to be printing and the expression “printer” shall be construed accordingly; and
 - (b) “election pamphlet or poster” means any printed pamphlet, handbill or other document distributed for the purpose of promoting or prejudicing the election of a candidate or group of candidates or any placard or poster having reference to an election, but does not include any hand-bill, placard or poster merely announcing the date, time, place and other particulars of an election meeting or routine instructions to election agents or workers.
- (4) Any person who contravenes any of the provisions of sub-section (1) or sub-section (2) shall be punishable with imprisonment for a term, which may extend to six months, or with fine, which may extend to two thousand rupees, or with both.

Conduct of Elections Rules, 1961

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

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

87. Notice by [district election officer] for inspection of accounts.- The [district election officer] shall, within two days from the date on which the account of election expenses has been lodged by a candidate under section 78, cause a notice to be affixed to his notice board, specifying-

- (a) the date on which the account has been lodged;
- (b) the name of the candidate; and
- (c) the time and place at which such account can be inspected.

88. Inspection of account and obtaining of copies thereof.- Any person shall on payment of a fee of one rupee be entitled to inspect any such account and on payment of such fee as may be fixed by the Election Commission in this behalf be entitled to obtain attested copies of such account or 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

Sl.No	Name of State or Union Territory	Maximum limit of election expenses in any one	
		Parliamentary constituency	Assembly constituency
1	2	3	4
1. STATES			
1	Andhra Pradesh	25,00,000	10,00,000
2	Arunachal Pradesh	17,00,000	6,00,000
3	Assam	25,00,000	10,00,000
4	Bihar	25,00,000	10,00,000
5	Goa	14,00,000	5,00,000
6	Gujarat	25,00,000	10,00,000
7	Haryana	25,00,000	10,00,000
8	Himachal Pradesh	25,00,000	7,00,000
9	Jammu & Kashmir	25,00,000	-----
10	Karnataka	25,00,000	10,00,000
11	Kerala	25,00,000	10,00,000
12	Madhya Pradesh	25,00,000	10,00,000
13	Maharashtra	25,00,000	10,00,000
14	Manipur	22,00,000	5,00,000
15	Meghalaya	22,00,000	5,00,000
16	Mizoram	20,00,000	5,00,000
17	Nagaland	25,00,000	5,00,000
18	Orissa	25,00,000	10,00,000
19	Punjab	25,00,000	10,00,000
20	Rajasthan	25,00,000	10,00,000
21	Sikkim	17,00,000	5,00,000
22	Tamil Nadu	25,00,000	10,00,000
23	Tripura	25,00,000	5,00,000
24	Uttar Pradesh	25,00,000	10,00,000
25	West Bengal	25,00,000	10,00,000
26	Chhatisgarh	25,00,000	10,00,000
27	Uttaranchal	25,00,000	7,00,000
28	Jharkhand	25,00,000	10,00,000
II. UNION TERRITORY			
1	Andaman and Nicobar Island	17,00,000	-----
2	Chandigarh	14,00,000	-----
3	Dadra and Nagar Haveli	10,00,000	-----
4	Daman and Diu	10,00,000	-----
5	Delhi	25,00,000	9,00,000
6	Lakshadweep	10,00,000	-----
7	Puducherry	20,00,000	5,00,000

Name of State –

Name of District –

Number and Name of Constituency –

Name of Candidate -

Political Party –

1. Details of Advertisements Published in Print Media

S.No.	Name of Newspaper/Magazine	Size of Advertisement column X cm)	of (in	Approximate Circulation (Information to be obtained from DPR)	Cost of Advertisement	of

2. Details of Paid News in Print Media

S.No.	Name of Newspaper/Magazine	Size of Paid News (in column X cm)	Approximate Circulation (Information to be obtained from DPR)	Cost of Paid News

3. Details of Advertisement in Television including Cable TV

S.No.	Name of Chanel	Duration of Advertisement Minutes)	of (In	Approximate Viewership (Information to be obtained from DPR)	Cost of Advertisement	of

4. Details of Paid News in Television including Cable TV

S.No.	Name of Chanel	Duration of Paid News (In Minutes)	Approximate Viewership (Information to be obtained from DPR)	Cost of Paid News

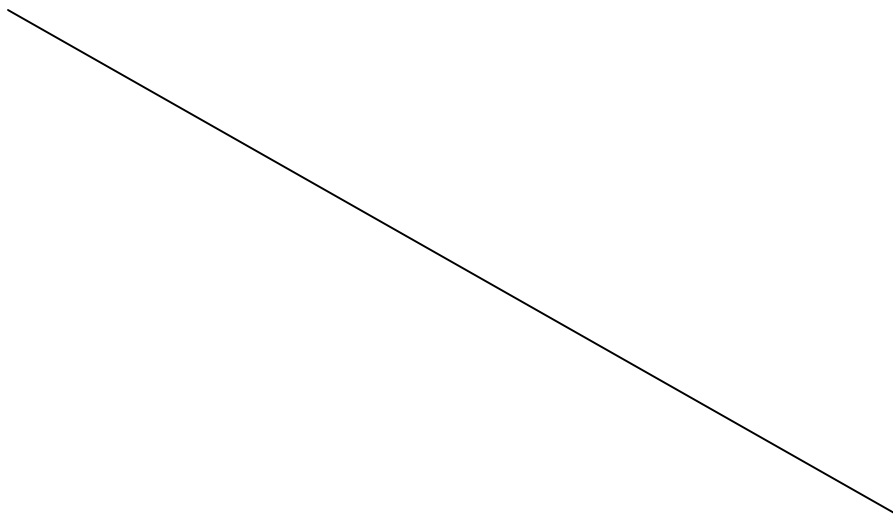
5. Details of Advertisement on Radio

S.No.	Name of Chanel	Duration of Advertisement Minutes)	of (In	Approximate Listenership (Information to be	Cost of Advertisement	of

			obtained from DPR)	

6. Details of Paid News on Radio

S.No.	Name of Chanel	Duration of Paid News (In Minutes)	Approximate Listenership (Information to be obtained from DPR)	Cost of Paid News



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

Name of the Candidate -

Name of Political Party if Any –

Constituency from which Contested –

Date of Declaration of Result-

Name and Address of Election Agent-

Total Expenditure Incurred/authorized-

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

Date of Expenditure	Nature of Expenditure	Name of person/political party/association/body who incurred/authorized expenditure		Amount of Expenditure		Date of Payment	Name and Address of Payee	S.N. of Voucher of the Amount Paid	S.N. of Bill in case amount is outstanding for payment	Name and address of person to whom paid	Remarks
		Candidate/His Election Agent	Political Party/Association/Body/Any Other	Paid	Outstanding						
1	2	3	4	5	6	7	8	9	10	11	12

Certified that this is a true account kept by me/my election agent under Section 77 of the R P 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 Observers 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 RP Act 1951. It must be accompanied by an abstract statement of election expenses an 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 elections 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 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.
 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 leaders of the political party on account of their travel for propagating the program of the party. (See explanation 1 and 2 of Section 77 (1) of R P Act 1951)
 6. If the expenditure on any item shown above in column 2 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 column 4.

Part III

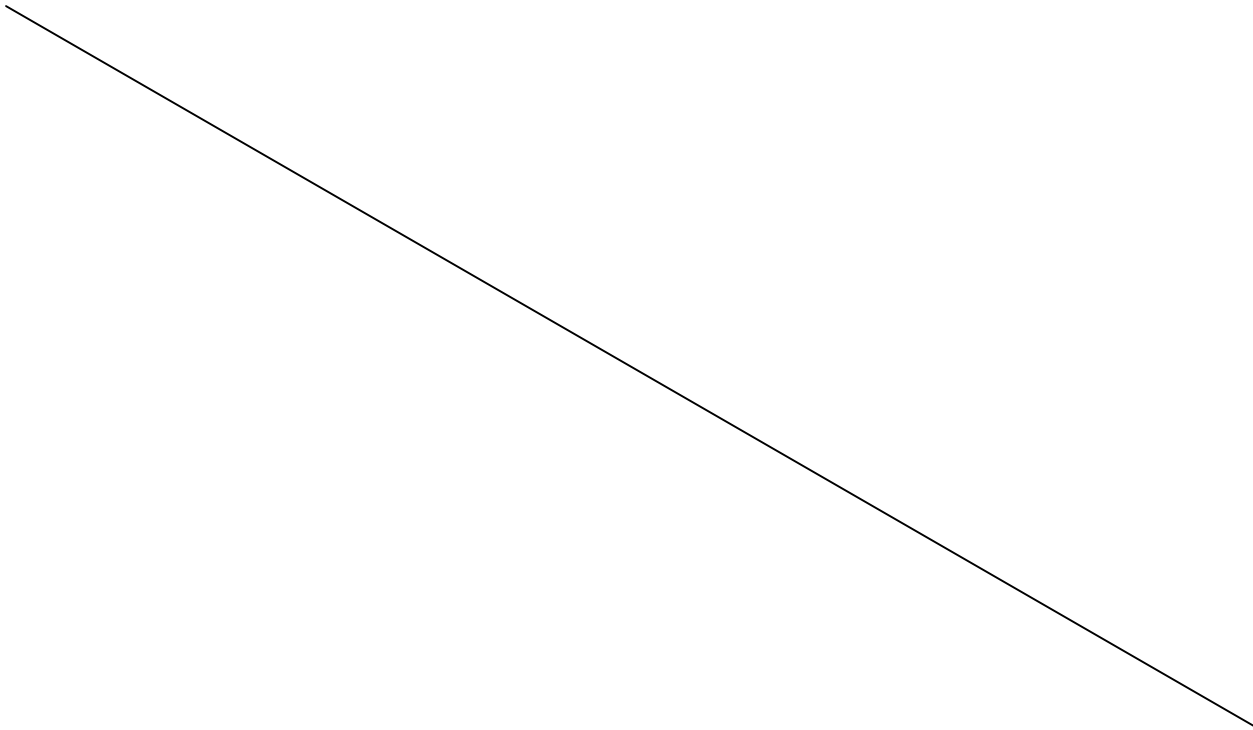
Abstract Statement of Expenditure on Election by the Candidate/his Election Agent

Item of Expenditure		Expenditure Incurred/author			Total Expenses incurred/ Authorised (Total of Columns 2,3 & 4)
		Candidate/ his Election Agent	Political Party which set him up	Any other Association/ Body of Persons/ Individual	
1		2	3	4	5
		Rs.	Rs.	Rs.	Rs.
1.	Public meetings, processions, etc.				
2.	Campaign materials, like, handbills, posters, video and audio cassettes, loudspeakers etc.				
3.	Campaign through electronic/print media (including cable network)				

4.	Vehicles used and POL expenditure on such vehicles				
5.	Erection of gates, arches, cutouts, banners, etc.				
6.	Visits of 'leaders' to the constituency (other than the expenditure on the travel of 'Leaders' as defined in Explanation 2 under Section 77(1) for propagating programme of the party.				
7.	Visit of other party functionaries				
8.	Expenses on Campaign workers				
9.	Other misc. Expenses				
Grand Total.....					

Lump-sum grant received, if any, from –

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



Part IV

Details of Expenditure on Vehicles Used

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

Regn. of	Type of	No. of Days	Expenditure incurred on POL,		
			Amount spent by the Candidate/ Election Agent	Amount spent by the Political Party	Amount spent by any other association/ body of persons/ individual
1	2	3	4	5	6

Grand total (Col. 4 + 5 + 6) Rs. _____

Part V

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 of Public Meeting/Rally etc. –

S.No.	Item of Expenditure	Proposed to be Used by the Candidate/His Election Agent		Proposed to be used by the Political Party		Proposed to be used by any other association		According to the Report of the Officer In-Charge	
		Number of Units Used	Cost	Number of Units Used	Cost	Number of Units Used	Cost	Number of Units Used	Cost
1	Pandal and fixture								
2	Tables								
3	Chairs								
4	Other Furniture								
5	Loud Speaker and Microphone								
6	Posters								
7	Banners								
8	Cut Outs								
9	Other Items								
10	Other Items								
11	Other Items								
12	Other Items								

Total								
-------	--	--	--	--	--	--	--	--

Name and Signature of Candidate/Election Agent/
Political Party/any other association

Name and Signature
of Officer In-charge

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

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

Total Expenditure:

PLACE:

SIGNATURE OF CONTESTING CANDIDATE

DATE:

NAME OF CONTESTING CANDID

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 offromParliamentary/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 200..... 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 Nodated alongwith its enclosures containing, among other documents, a Register bearing serial No..... for maintaining of my accounts of election expenses.

2. I have noted the requirements of law for maintenance of account of election expenses and lodging of true copy of that account with the District Election Officer/Returning Officer.

Yours faithfully,

Signature of the Candidate with date.

**Strike Off, whichever is inapplicable.*

ACKNOWLEDGEMENT

The account of the election expenses in respect of (Constituency) result of which was declared on (Date) has been filed by him on his behalf on (Date) has been received by me today the (Date) of..... (Month)(Year).

Officer

District Election

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-
Name of Candidate -No. and Name of Constituency-
Political Party if any-

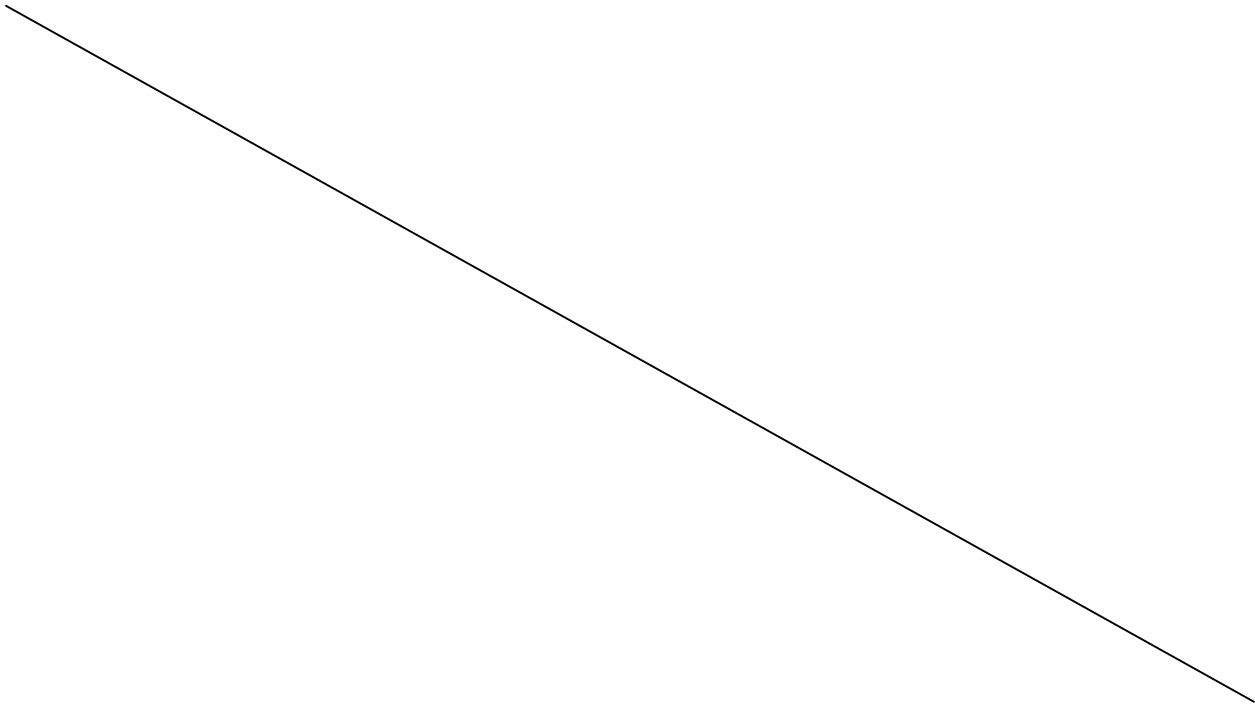
Date time and duration of Public Meeting/Rally etc. –

Location of Public Meeting/Rally etc. –

S.No.	Item of Expenditure	Proposed to be Used by the Candidate/His Election Agent		Proposed to be used by the Political Party		Proposed to be used by any other association		According to the Report of the Officer In-Charge	
		Number of Units Used	Cost	Number of Units Used	Cost	Number of Units Used	Cost	Number of Units Used	Cost
1	Pandal and fixture								
2	Tables								
3	Chairs								
4	Other Furniture								
5	Loud Speaker and Microphone								
6	Posters								
7	Banners								
8	Cut Outs								
9	Other Items								
10	Other Items								
11	Other Items								
12	Other Items								
Total									

Name and Signature of Candidate/Election Agent/
Signature
Political Party/any other association

Name and
of Officer In-charge



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, Orissa 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 alongwith 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.

No. 509.75 2004/JS-I Dated 15th April 2004.

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 judgement 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 2nd April, 2004, shall apply. While disposing of such applications, it will be open to the Election Commission/Designated Officer to direct deletion/modification of any part of the advertisement.

The application for certification shall contain following details:

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

(e) A statement that all the payments shall be made by way of cheque or demand draft.

We find that Section 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 state above.

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

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

If any political party, candidate or any other person is aggrieved by the decision taken either by the committee or by the Designated Officer/Election Commission it will be open for them to approach only this court for clarification or appropriate orders and no other court, tribunal or authority shall entertain any petition in regard to the complaint against such advertisement. This order shall come into force with effect from 16th April, 2004 and shall continue to be in force till 10th May, 2004.

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

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

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

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

Subject to the aforesaid order, the judgement 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
- (i) 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 ever>^f contesting candidates 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 parry 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 B.**

10. 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.

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 alongwith 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 / 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:

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.

1. The Commission vide its order No. 509/75/2004/JS-I Dated: 15th April, 2004 in pursuance of the order dated 13-04-2004 of the Hon'ble Supreme Court in SLP (Civil) No. 6679/2004 (Ministry of J&B Vs M/s Gemini TV and Others), issued directions regarding advertisements of political nature on T.V. Channels & Cable T.V. Networks.

2. The Ministry of Information & Broadcasting has, vide their letter No. 1/04/2004-BC.IV dated 20th November, 2008, informed that clause-II (4) of the Code for Commercial Advertising on all India Radio, has been amended by adding the following proviso :-

“But advertisements in the form of spots and jingles on payment of prescribed fees, from political parties/candidates/any other person shall be accepted only in respect of General Elections to Lok Sabha/General Election to the State Assemblies/General Election to Local bodies during the period when the Model Code of Conduct is in force. Such advertisements shall be subject to pre-broadcast scrutiny by the Election Commission of India/authorities under the Election Commission of India in respect of elections to Lok Sabha and the State Assemblies and State Election Commissions in the case of Local bodies.”

3. In view of the above, the Commission has directed that its order dated 15th April, 2004, regarding advertisements of political nature on T.V. Channels & Cable T.V. Networks shall apply to advertisements on Radio also, including the Private FM Channels, during the period Model Code of Conduct is in operation in connection with general election to the House of the People or to the Legislative Assembly of any State / UT. Accordingly, for broadcasting any advertisement of political nature on Radio, application for certification for broadcast shall be submitted to the Committee set up in the office of the Chief Electoral Officer of the State concerned for pre-broadcast scrutiny and certification permitting broadcast of the advertisement. The application shall be submitted in the same format as the one prescribed vide the order dated 15-4-2004 for advertisement on TV Channel/Cable/Networks, alongwith 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.

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

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

Dated: 2nd Sept., 1994

ORDER

Subject : Restrictions on the printing on pamphlets posters etc.

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

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

- (1) No person shall print or publish, or cause to be printed or published, any election pamphlet or poster which does not bear on its face the names and addresses of the printer and the publisher thereof.
- (2) No person shall print or cause to be printed any election pamphlet or poster:-
 - (a) Unless a declaration as to the identity of the publisher thereof, signed by him and attested by two persons to whom he is personally known, is delivered by him to the printer in duplicate; and
 - (b) Unless, within a reasonable time after 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. Alongwith 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

Proforma 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)

Name of District –

Number and Name of Constituency –

Name of Political Party –

S.No.	No. and Name of Constituency	Name of Candidate	Expenditure Claimed to have been made by Political Party in the Account of Election Expenditure of the Candidate

Total For District/State			

Signature of DEO/CEO

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

S.No.	No. and Name of Constituency	Name of Candidate	Location	Event	Time of the day when recording began	Time of CD when recording began	Time on CD when recording ended	Duration of recording	Brief Description of evidence Recorded

Signature of Officer In-Charge of Video Surveillance Team

ELECTION COMMISSION OF INDIA
Nirvachan Sadan, Ashoka Road, New Delhi 110 001.

No. 491/Media/2010**Dated: 8th June, 2010****To**

**Chief Electoral Officers
of all States and Union Territories**

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

Sir/Madam,

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, inter alia, 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,

(Tapas Kumar)
Principal Secretary

Report of District Election Officer after the Scrutiny of the Account of Election Expenditure submitted by the Candidate

(To be submitted for each candidate separately through the CEO)

(All the registers and evidence collected should be sent along with this report in case of a discrepancy between the account submitted by the candidate and the shadow expenditure register)

1. Name of District - 2. Number and Name of Constituency –
3. Name of Candidate- 4. Political Party if any –
5. Date on which the Candidate submitted his account of election Expenditure –
6. Abstract of Expenditure

S.No.	Item of Expenditure	Expenditure According to the Account submitted by the Candidate	Expenditure According to the Shadow register maintained by the DEO
Total			

7. Did the Candidate produce his register of expenditure for inspection three times during the campaign period – Yes/No
8. Brief Description of Comments of the Observer on the expenditure register of the candidate –
9. Was any discrepancy pointed out to the candidate at the time of inspection of register? If Yes, what was the discrepancy? Was a notice given to the candidate to explain the discrepancy? If Yes when? Did the candidate give any reply to explain the discrepancy? If yes what was the explanation?
10. Brief description of complaints received relating to expenditure and the report of inquiry on these complaints
11. Was there any complaint about distribution of money, food, other items or any other prohibited form of expenditure? Was an FIR registered for any of these things? If yes what is the status of the investigation?

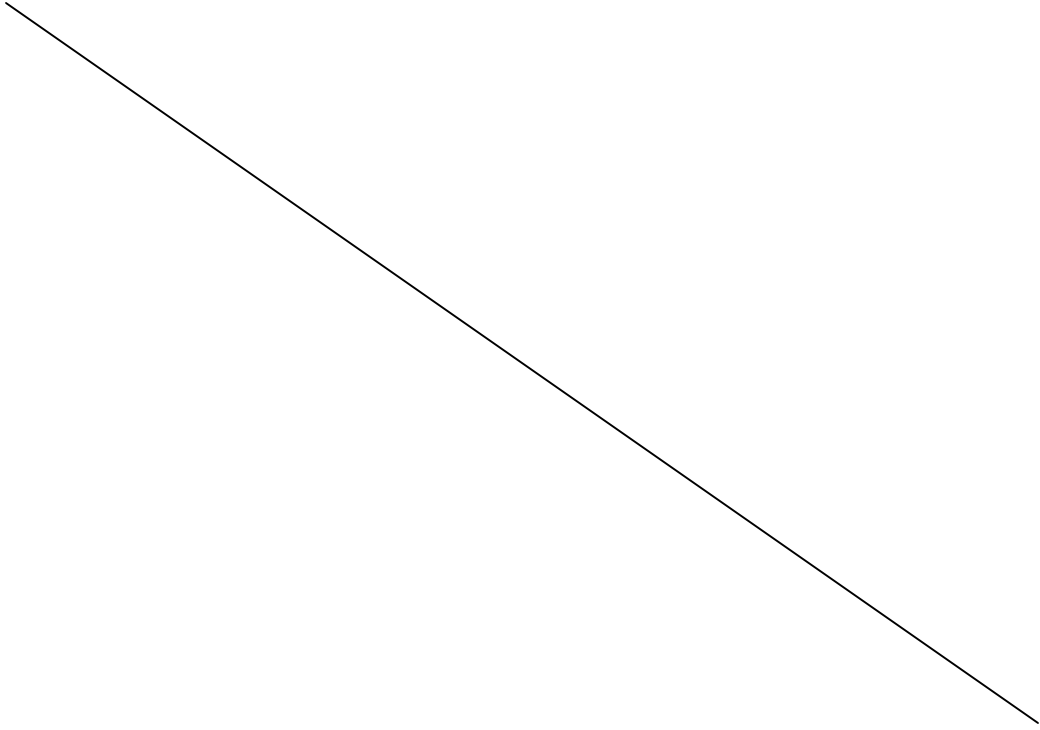
12. Was the expenditure statement submitted within the time prescribed by law? If not what is the explanation given by the candidate for the delay?

13. In the light of all the evidence collected by the DEO after scrutiny has the candidate submitted a true account of expenditure in the opinion of the DEO?

Signatures of the DEO

Comments of the CEO

Signature of CEO



Monthly Report by DEO (Part-A)

Name of State –
Name of District -

S.N.	No. and Name of Constituency	Total Number of Candidates	No. of Candidates who have filed Accounts	No. of Candidates who have not filed Accounts	No. of Candidates who have not filed Accounts within time	No. of Candidates for whom scrutiny of Accounts completed by DEO	No. of Candidates for whom discrepancy found between Candidate register and shadow register	No. of Candidates for whom Report Sent to CEO	No. of Candidates for whom notices issued by ECI	No. of Candidates on whom notice has been served	No. of Candidates disqualified

Signature of DEO
Annexure 10

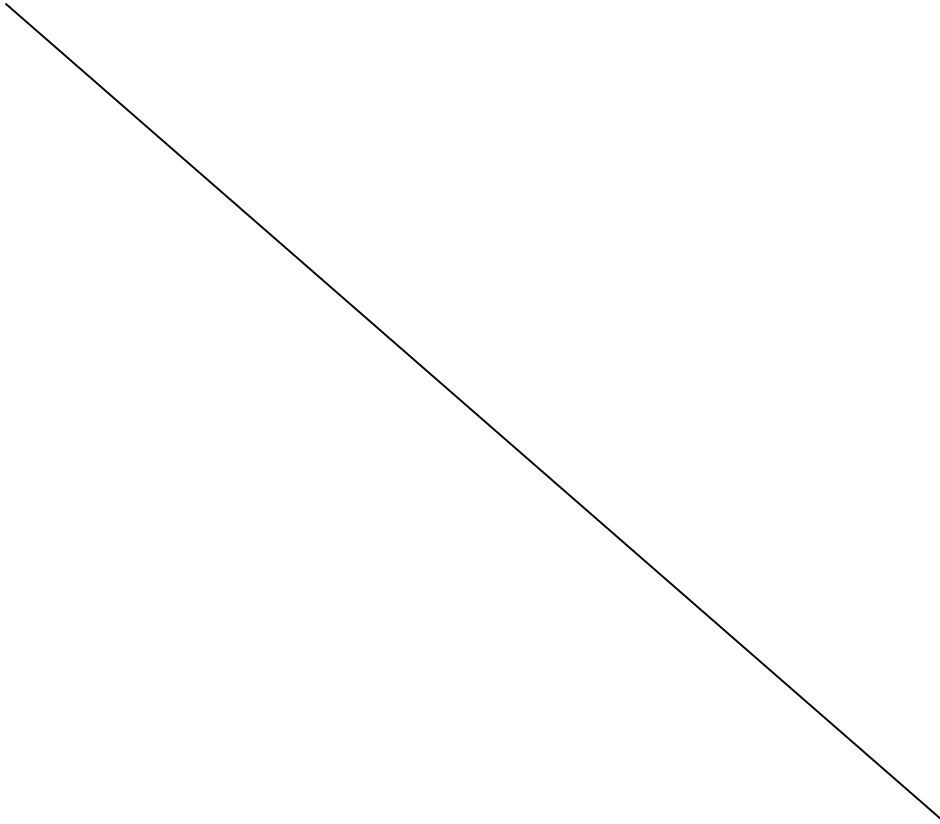
Monthly Report by DEO (Part-B)

Name of State –
Name of District -

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

Note – In the Status column it should be mentioned whether candidate has submitted his account, if submitted, the date of submission, Whether scrutiny completed by DEO, whether any discrepancy found between candidate account and shadow 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



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 acknowledgement 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 order No. 76/95/J.S.II dated 10.04.1995

ORDER

Subject: Language in which the accounts of election expenses may be filed by the contesting candidates.

1. The question of language in which a contesting candidate can file the return of account of election expenses under section 78 of the Representation of the People Act, 1951 has been examined by the Commission.
2. All statutory documents and forms under the election law are printed and made available in the local approved languages. Candidates and others are permitted to file miscellaneous petitions and representations in local languages. These documents are not rejected on grounds of their not being in English or Hindi.
3. It would be unjust to reject an election expenses return lodged by a candidate on the ground of its not being in English or Hindi in view of the fact that the candidates who are not well versed in these languages will feel deprived. If mistakes are found in returns of election expenses the same may be ascribed to lack of knowledge of English or Hindi.
4. Apart from the mandatory provision that all statutory documents and forms shall be prepared in local approved languages, the Commission also directs the Chief Electoral Officers in its various important orders and directions to get them translated into local languages if those orders or directions are meant for wide publicity and circulation among the political parties, candidates and public in the State.
5. Thus, in fairness to the contesting candidates at elections to the House of the People and the State Legislative Assemblies from different States and Union Territories, they will be permitted to file returns of election expenses in English, Hindi or the local language(s) in which the electoral rolls are printed.
6. 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.

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.

CONFIDENTIAL Draft

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, alongwith 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 Election e Lok Sabha, 2004.

CONFIDENTIAL DOCUMENT

Annexure-15

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

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

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

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

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

1. A register in the standard format as already prescribed vide Commission letter No.76/2003/JS.II dated 24.10.2003 shall be issued to each candidate by the

Returning Officer immediately after his nomination, for keeping the day-to-day account of his expenditure.

2. The register shall be duly page-numbered and authenticated by the District Election Officer at the time of issue.

3. All day-to-day accounts shall be faithfully recorded in this register and in no other document by the candidate or his election agent.

4. All documents such as vouchers, receipts, bills, acknowledgements, etc. in support of the expenditure incurred or authorised shall be obtained from day-to-day as the expenditure is incurred and authorised and maintained in the correct chronological order along with the aforesaid register as prescribed under rule 86 of the Conduct of Election Rules 1961.

5. The day-to-day account maintained in the aforesaid register together with the supporting documents shall be made available for inspection once in three days during the process of election to the District Election Officer/Returning Officer/Election Observer appointed by the Commission or any other such authority nominated by the Commission in this behalf.

6. The District Election Officer and the Election Observer shall prepare a schedule of inspection whereby a three-day cycle of furnishing of accounts will be set for every candidate in such a manner that on each day, accounts of one or more contesting candidates are made available for scrutiny to the concerned officers. In other words, the turn of a candidate to furnish his accounts for scrutiny will fall after every third day throughout the period between the filing of his nomination and declaration of results.

7. The accounts of the candidates will be 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/JS.II dated 24.10.2003.

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

Kindly acknowledge receipt.

CONFIDENTIAL Draft

Annexure-16

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

Subject: - Lodging of account of election expenses - Preparation of rates chart.

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

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

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

ELECTION COMMISSION OF INDIA
NIRVACHAN SADAN, ASHOKA ROAD, NEW DELHI -110001

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

Dated 30th October.2003.

To

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

Subject: - Lodging of account of election expenses - Preparation of rates chart.

I am directed to say that the Commission has recently revised the proforma for maintenance of accounts of election expenses by the candidates in

the light of the recent amendment to Section 77 (1) of the Representations of the People Act, 1951. vide its letter No.76/2003 J.S.II, dated 14.10.2003.

In order to facilitate the scrutiny of expenditure which is to be maintained on a daily basis by the candidates in the prescribed proforma the Commission has directed that all District Election Officers shall compile the rate charts of the items in the enclosed list on the basis of the rates prevailing in the district concerned. These rate lists be furnished to all Observers immediately on their arrival in the respective districts and to all designated officers appointed by the District Election Officer for scrutiny of accounts by the contesting candidates. A copy of this instruction may be handed over to the Observers by the District Election Officer upon their arrival.

RATE CHART

1. Hiring charges of Loudspeaker with amplifier and microphone.
2. Construction of podium/ pandal (standard size to seat 4-5 persons)
3. Cloth Banner
4. Cloth Flags
5. Plastic Flags
6. Hand Bills (cost to be calculated and print order ascertained from printer - refer 127A of R.P.Act, 1951).
7. Posters
8. Hoardings
9. Cut outs (wooden)
10. Cut outs (Cloth/Plastic)
11. Video Cassettes
12. Audio Cassettes
13. Erection of gates
14. Erection of arches
15. Daily hiring charges of vehicles:
 - (i) Jeep/Tempo/Trucker, etc.
 - (ii) Sumo/Qualis

- (iii) Cars
 - (iv) Three - Wheelers
 - (v) Cycle - Rickshaw
- 16 Hiring charges of hotel rooms/guest houses
 - 17 Charges of drivers, salary
 - 18 Hiring charges of furniture (chairs, sofa, etc.) and fixtures
 - 19 Hiring charges of hoarding sites from municipal authorities.
 - 20 Other items commonly used in a district (DEO to prepare rate list of such items).

CONFIDENTIAL

Election Commission's letter No. 3/1/2004/JS-II, dated 03.04.2004 addressed to all Chief Electoral Officers of all States / Union Territories.

Subject: - Names of leaders of political parties for the purposes of section 77 (1) of the Representation of the People Act, 1951.

I am directed to say that under Explanation 2 below section 77 (1) of the Representation of the People Act, 1951. the political parties are required to communicate names of their leaders for availing of the benefit of clause (a) of Explanation 1 under the said Section, to the Commission and to the Chief Electoral Officers of the States/Union Territories.

You are requested to supply copies of each of the lists received from political parties in this regard, to all the Observers in the States and to all District Election Officers and Returning Officers.

Annexure-18

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.

CONFIDENTIAL Draft

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

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

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-wheeleders like motorbikes, scooters, mopeds, etc. are also covered under the instructions in the said letter, and details in respect of such vehicles are also required to be furnished to the District Election Officer.

2. 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.

COPY

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.

1. 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.
2. 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.
2. 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.
3. 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.

4. The details so obtained should be conveyed by District Election Officer to the Election Expenditure Observers.

5. 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.

6. Any vehicle that has not been registered for campaigning with the district administration if found being used for campaigning, shall be deemed to be unauthorised campaigning for the candidate and may attract penal provisions of Chapter IX A of the Indian Penal Code and shall therefore be immediately taken out of the campaigning exercise.

The receipt of this letter may please be acknowledged.

Election Commission's letter No.437/6/97-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.

1. 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.
2. 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.
3. 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.
4. 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.

5. The details so obtained should be conveyed by District Election Officer to the Election Expenditure Observers.

6. 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.

7. 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-23

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.

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.

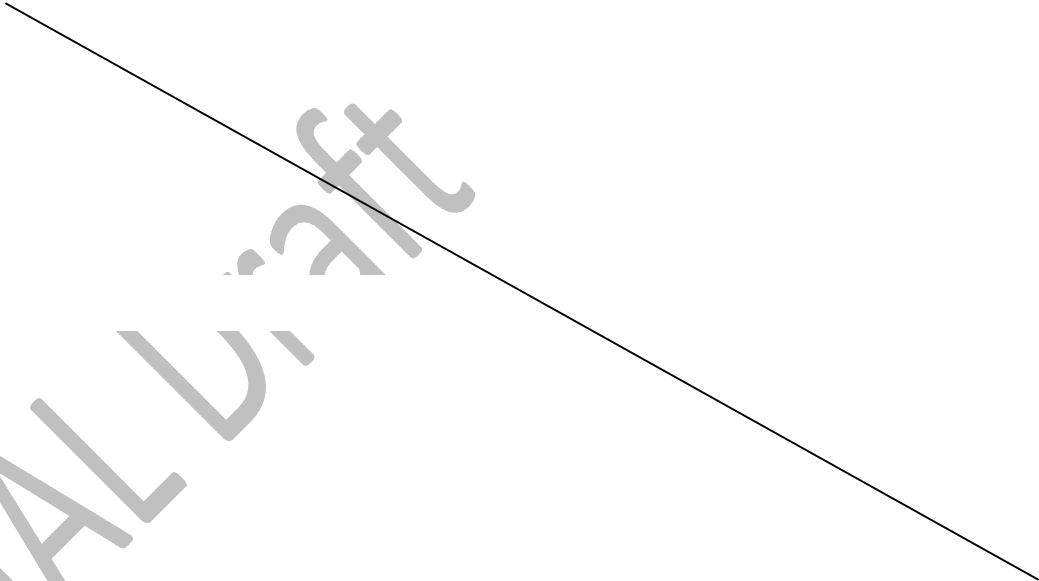
2. It has been observed that in some cases political parties, while communicating the names of leaders of that party under Explanation 2 to Section 77(1), have included the names of persons who are leaders of other political parties or who are not members of that political party. It is made clear that 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.

CONFIDENTIAL Draft



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

Subject: Expenditure on security of PM during election visits

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

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

3. It is, therefore, directed once again that instructions as contained in Commission's Order dated 21.10.1994 should be strictly adhered to.

Annexure

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

ORDER

The Commission vide its letter No. 437/6/93-PS-II dated 31 st December, 1993 had reiterated the total and absolute ban on the use of official vehicles for campaigning, electioneering or election related travel during elections and had directed that there will be total ban on the use of any vehicles for any purpose connected with the election by any political party, the candidate or any other person connected with election.

2. The Commission vide its letter No. 437/6/94 dated 2nd February, 1994 had invited attention to the circular letter No. 10/17/89-M&G dated 1 st November, 1989 from the Ministry of Home Affairs on the tour of ministers in connection with the election campaign and had observed that those instructions were flouted with impunity and had therefore issued further instructions without, in any way overriding, modifying or affecting

the instructions of the Ministry of Home Affairs dated 1 st November, 1989 referred to above.

3. The Supreme Court in its order dated 29th April, 1994 in a writ petition (Civil) No. 312 of 1994(State of Tamil Nadu versus Chief Election Commissioner and others) seeking exemption in the case of Chief Minister of Tamil Nadu had directed as follows :

"While we are conscious of the effort being made by the Election Commission to ensure cleanliness of the electoral process and for the protection and ensurement of free and fair polls, wer 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 3of 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 strict strictly to the orders of the Supreme Court. Further, orders relating to security of the individuals issued under statutory powers or other powers must be fully honoured.

7. The Commission has further directed that when such individuals visit State/Constituency for electioneering and election related work, the expenditure incurred on security arrangements like barricading/ rostrums etc. shall be borne by the concerned political parties.

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 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 rigours of the ceiling by saying that he has not incurred the expense, but his political party has done so."

4. With the amendment to Section 77 of the Representation of People Act, 1951 only the expenses on account of travel of leaders of the political parties, covered under explanation 2 below Section 77, will be exempted from being included in the account of election expenses of the candidate. All other expenses - incurred / authorized by the political parties, other associations, body of persons / individuals - are required to be included in the account for the candidate.

4. The Commission has considered the matter carefully and keeping in view the provisions of law has directed as follows:-

- i. The expenses on construction of barricades / rostrums etc. when done initially by the government agencies on account of security considerations on behalf of the party/organizers are to be booked as expenditure of a candidate in whose constituency the said meeting takes place or to a group of candidates who are present at the time when the leader of a political party addresses such a meeting. In cases where there are more than one candidate of the political party present at the time of the said meeting of the "leader", the expenditure will be apportioned equally amongst all, and the District Election Officer of the district where such a meeting takes place shall obtain the final costs from the concerned government agencies within three days of the event and intimate to the candidates their respective share of expenditure. This information will also be intimated to the Returning Officer / District Election Officer of the Constituency / District to which the other candidates belong,
- ii. Where such construction of rostrums/barricades are done on account of security considerations by the candidate(s) or the political party or the organizers

from their own funds, amount will be reflected in the accounts of the concerned candidate or a group of candidates present in the meeting of the "leader". These accounts will be duly verified by the Election Observer or the Designated Officer appointed for scrutiny of the accounts.

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

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

Election Commission's letter No. 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.

CONFIDENTIAL Draft

CONFIDENTIAL Draft

“A”

Annexure – 3 (i)
Part - I

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

Name of the Candidate :

Name of Political Party, if any :

Constituency from which contested :

Date of Declaration of Result :

Name and address of Election Agent :

Total expenditure incurred / authorized :

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

1.	2.			3.	4.	5.	6.	7.	8.	9.
Date of expenditure/event	Nature of expenditure			Total Amount in Rupees (paid + outstanding)	Name and address of payee	Bill No. / voucher No. and date	Amount incurred/ authorized by candidate or his election agent	Amount incurred/ authorized by political party and name of political party	Amount incurred/ authorized by other individual/ association/body/ any other (mention full Name and Address)	Remarks, if any
	Description	Quantity	Rate per unit							

Certified that this is a true account kept by me/my election agent under Section 77 of the Representation of the People Act, 1951 (Certificate to be furnished after the date of declaration of result).

Signature of the Candidate

- Note : 1. This register must be maintained on a daily basis and shall be subject to inspection at any time by the Observer appointed by the Election Commission, the District Election Officer/Returning Officer or by any other officer authorized in this behalf.
2. The register must be lodged in original with the District Election Officer as the return of Election Expenditure under Section 78 of the Representation of the People Act, 1951. It must be accompanied by an abstract statement of election expenses and supporting affidavit in the prescribed formats. No return of expenditure will be accepted as complete without the abstract statement of election expenses and the affidavit.
 3. Vouchers may not be attached only in respect of those items which are listed in Rule 86(2) of the Conduct of Election Rules, 1961, like postage, travel by air. For any voucher not attached vide this rule, an explanation to the effect why it was not practicable to obtain the required vouchers must be given in the prescribed register.
 4. The account and abstract statement shall be countersigned by the candidate if it is lodged by his election agent and should be certified by the candidate himself to be the correct copy of the account kept. The affidavit should be sworn by the candidate himself.
 5. Apart from the expenses incurred or authorized by the candidate/election agent directly, all expenditure incurred or authorized by the political party, other associations, bodies of persons, individuals in connection with the election of the candidate are also required to be included in the account. The only exception is the expenses incurred on travel of specified leaders of the political party on account of their travel for propagating the programme of the party. (See Explanation 1 and 2 of Section 77(1) of the Representation of the People Act, 1951).
 6. If the expenditure on any item shown above in columns 2 and 3 above is incurred/authorized by any political party/association/body of persons/any individual (other than the candidate or his election agent), its / his name and complete address must be shown in columns 7 and 8.
 7. The total expenditure referred in columns 2 and 3 of the above table should include all expenditure in cash and the value of all goods and services received in kind by the candidate or his election agent from any source.
 8. This register should include Cash Register as mentioned in Part-II in Pink pages and Bank Register as mentioned in Part-III in Yellow pages, as per the formats prescribed.

Cash Register for Maintenance of Day to Day Accounts by Contesting Candidates

Name of the Candidate :

Name of Political Party, if any :

Constituency from which contested :

Date of Declaration of Result :

Name and address of Election Agent :

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

Receipt				Payment				Balance Amount	Remarks, if any
Date	Name and address of person/ party/ association/body/any other from whom the amount received	Receipt No.	Amount	Bill No./ Voucher No. and Date	Name of payee	Nature of Expenditure	Amount	Places at which or person with whom the balance is kept (if cash is kept at more than one place/ persons, mention name and balance available)	Any expense mentioned in column 7 of this table and not mentioned in column 2 of table of Part-I should be clarified here.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

Certified that this is a true account kept by me/my election agent under Section 77 of the Representation of the People Act, 1951 (Certificate to be furnished after the date of declaration of result).

Signature of the Candidate

Bank Register for Maintenance of Day to Day Accounts by Contesting Candidates

Name of the Candidate :

Name of Political Party, if any :

Constituency from which contested :

Date of Declaration of Result :

Name and address of Election Agent :

Name of the Bank :

Branch Address :

Account No. :

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

Deposit				Payment				Balance	Remarks, if any
Date	Name and address of person/ party/ association/body/any other from whom the amount received/deposited in Bank	Cash/ Cheque No., Bank name and Branch	Amount	Cheque No.	Name of Payee	Nature of Expenditure	Amount		Any expense mentioned in column 7 of this table and not mentioned in column 2 of table of Part-I should be clarified here.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

Certified that this is a true account kept by me/my election agent under Section 77 of the Representation of the People Act, 1951 (Certificate to be furnished after the date of declaration of result).

Signature of the Candidate

``B``

Shadow 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)

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

Dated : _____

Signature of the officer in Accounting Team

Name of the Officer: _____

Designation: _____

DETAILS OF EXPENDITURE ON VEHICLES USED

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

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

Grand total of Column 6 : Rs. _____

- Note :
1. Copy of the order containing list of all vehicles for which permit issued by 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.

“D”

Annexure – 3 (ii)
PART-V

DETAILS OF EXPENDITURE ON PUBLIC MEETINGS/RALLIES

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

Total Number of public meetings/rallies/processions-

Total expenditure: Rs. _____

1.	2.	3.	4.				5.	6.	7.
Date of Public meeting/Rally	Address of Venue	Name of Authority from whom permission obtained	Expenditure on Public Meetings/ Rallies/Processions				Amount incurred by candidate / Election Agent	Amount incurred by Political Party and name of the Party	Amount incurred by any other Association / body / Individual and names of such persons
	Name of the Star Campaigner /Outside Dignitary (If Any)	Reference No. and Date of permission	Description	Qty.	Rate per unit	Total Amount			
			Erecting Pandal & Fixtures						
			Arches & Barricading						
			Hiring furniture						
			Hiring Loudspeakers & Microphones						
			Posters						
			Banners						
			Cut-outs						
			Digital Board						
			Illumination items like Serial Lights, etc.						
			Power connection charges paid/payable to EB etc.						
			Rent for venue						
			Other Miscellaneous Expenses						
			Total						

Dated : _____

Signature of the candidate

``E``

Annexure -2

Daily Report of each candidate to be submitted by Media Expenditure Monitoring Team

Reference No. and Date :

Name of the Candidate :

Name of Political Party, if any

Constituency from which contested :

Date of Declaration of Result :

Name and address of Election Agent :

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

1. Details of Advertisements Published in Print Media

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

2. Details of Paid News in Print Media

Sl. No.	Name of Newspaper/ Magazine	Date of Advertisement	Size of Paid News (in column X cm)	Approximate Circulation (information to be obtained from DPR)	Cost of Paid News	Photocopy of advertisement enclosed

3. Details of Advertisements in Television including Cable TV

Sl. No.	Name of Channel	Date & Time	Duration of Advertisement (in seconds)	Approximate Viewership (information to be obtained from DPR)	Cost of Advertisement

4. Details of Paid News in Television including Cable TV

Sl. No.	Name of Channel	Date & Time	Duration of Paid News (in seconds)	Approximate Viewership (information to be obtained from DPR)	Cost of Paid News

5. Details of Advertisements on Radio

Sl. No.	Name of Channel	Date & Time	Duration of Advertisement (In seconds)	Approximate Listenership (Information to be obtained from DPR)	Cost of Advertisement

6. Details of Paid News on Radio

Sl. No.	Name of Channel	Date & Time	Duration of Paid News (in seconds)	Approximate Listenership (information to be obtained from DPR)	Cost of Paid News

Dated : _____

Signature of the officer in
Media Expenditure Monitoring Team
Name of the Officer : _____
Designation : _____

ELECTION COMMISSION OF INDIA
NIRVACHAN SADAN ASHOKA ROAD NEW DELHI-110001

No. 76/Instructions/2010

Dated: 11.09.2010

To

The Chief Electoral Officer,
Bihar,
Patna.

Subject: Instructions on expenditure monitoring in elections –regarding.

Ref.: This office letter No.76/Instructions/2010 dated 7.8.2010

Sir,

I am directed to invite a reference to Commission's letter of even no. dated 7th August 2010 on the above subject and to state that the Commission has made the following modifications in the Instructions to be used in forth coming General Election to Bihar Legislative Assembly, 2010 and bye-election to 27-Banka Parliamentary Constituency:

- a. Register for maintenance of day-to-day accounts of Election Expenditure by contesting candidates as per Annexure-3 (i) of the Instruction is modified as per format enclosed in **Annexure-A** and it will include Cash Register as part II in pink pages and Bank Register as part III in yellow pages of the same register.
 - b. The Shadow Register shall be maintained as per the format enclosed in **Annexure B**.
 - c. Part-IV and Part- V of Abstract Statement of the Election Expenditure in Annexure-3 (ii) of Instruction is modified as per formats enclosed herewith in **Annexure C and D**.
 - d. The format of daily report by Media Monitoring Team as mentioned in Annexure-2 of Instruction is modified as per format enclosed herewith in **Annexure E**.
2. The DEOs, ROs and all the election related officers may accordingly be informed.
 3. Instructions issued in this behalf may kindly be endorsed to the Commission.

Yours faithfully,

Sd-

(ANUJ JAIPURIAR)
SECRETARY

ELECTION COMMISSION OF INDIA
NIRVACHAN SADAN ASHOKA ROAD NEW DELHI-110001

No. 76/ Instructions/2010

Dated: 16.09.2010

To

The Chief Electoral Officer,
Bihar,
Patna.

Subject: Instructions on expenditure monitoring in elections –regarding.

Ref.: This office letter Nos.76/Instructions/2010 dated 7.8.2010 and dated 11-9-2010.

Sir,

I am directed to invite a reference to Commission's letter of even no. dated 7th August 2010 and 11-9-2010 on the above subject and to state that the Commission has made the following modifications in the Instructions to be used in forth coming General Election to Bihar Legislative Assembly, 2010 and bye-election to 27-Banka Parliamentary Constituency:

- i. There shall be at least one **Expenditure Observer** for each district deputed by the ECI, who shall visit the Constituencies from the date of filing of nomination till the completion of the poll. He will also be required to make a short visit of a day or two after 30 days after the declaration of results to assist the DEO at a mutually convenient date for scrutinizing the statements of accounts of election expenditure submitted by the candidates.
- ii. The nomenclature of Shadow Expenditure Register as prescribed in Instruction vide letters of even No. Dated 7-8-2010 and 11-9-2010 is changed and it will be called ' Shadow Observation Register' to be maintained as per format and procedure prescribed in the Instructions. This Register will be maintained on the basis of Observation of Expenditure as captured by various teams/Reports of Accounting Team, Media Monitoring Team, and Video viewing Team and of the Micro Observer and Observer etc. The purpose of this Register is to cross check some of the major expenses incurred by the Candidate.
- iii. There shall be at least one **Expenditure Micro Observer** for each Assembly Segment, of the rank of Income Tax Officer or equivalent in other services preferably drawn from Income Tax Department or other central services e.g. Customs and Central Excise, Audit and Accounts wing of Central Government

services or Central PSUs. He/She should be a local officer preferably posted within the same district or nearby. He will work under supervision and guidance of Expenditure Observer. He will ensure that all the expenditure related reports in respect of each candidate are obtained and properly reflected in the **candidate's register for election expenses**. For the purpose he may maintain a '*Shadow Observation Register*' as mentioned in Para (ii) above (preferably in Format prescribed) for each candidate with folder of evidence and make it available to the Expenditure Observer (as also to the candidate or his election agent) at the time of inspection of the candidate's register for election expenses. In case of any evidence of suppression or undervaluing of expense in candidate's register for election expenses, the Expenditure Micro Observer will bring it to the notice of the candidate appropriately, with the approval of the Expenditure Observer, for corrective action by candidate. In case of any difficulty, the Expenditure Observer in turn will inform the Commission and seek its guidance. The Expenditure Micro Observer will assist the DEO in submission of his report to the Commission. He will also remain present during the post-election visit of the Expenditure Observer to the District and assist him in his task.

- iv. There shall be at least one **Accounting Team** for each assembly segment consisting of one official and one assistant/clerk. This accounting team shall work under the guidance of Expenditure Micro Observer in maintaining the shadow observation register with folder of evidence for each candidate of the assembly segment.
- v. At least one **Video Surveillance Team** for each assembly segment consisting of minimum one official and one videographer shall be deployed. The Video Surveillance Team should be properly trained and oriented to capture all MCC relevant events and Expenditure related evidences. The Video Surveillance Team, at the beginning of shooting will record in voice mode the title and the type of event, date, place and the name of the party or Candidate organizing the same. It will capture the photos in such a way that the evidence of each vehicle, furniture, rostrum, banner, cutout etc. can clearly be seen and the expense thereon can be estimated. At the end of the shooting of the event, the video grapher may also record in voice the estimated number and type of vehicles, chairs/furniture, 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

visuals and estimate the expenditure of the event. Based thereon, this team will also prepare cue sheet for video CDs in the format.

- vi. There shall be an independent and separate **Video Viewing Team** for an assembly segment with one officer and one clerk. 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/ Expenditure Micro Observer (The reports/observations related to the MCC shall be submitted by this team to the General Observer/RO). The Accounting Team and the Micro Observer shall put the expenditure assessment based on the video evidences, into the shadow observation register for the candidate concerned and tally it 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.
- vii. The Commission has already instructed vide letter No. (491/Media/2010 dt. 08.06.10) that there shall be a **District Level Committee** to be constituted by DEOs in each district to scrutinize all print and electronic media propaganda as well as to clear the contents of draft advertisements and propaganda material submitted by candidates. This District Level Committee (Also referred to as **Media Monitoring Team**) shall, besides its other functions, also send specific findings/observations (for example, the advertisements, pamphlets, posters etc that they have noticed or cleared for the candidates, paid news etc) to respective Accounting Teams/Expenditure Micro Observer concerned for inclusion in the expenditure calculation of respective candidates.
- viii. Any other election expenditure related report viz. seizure of cash and goods, reports on public rallies, use of vehicles etc by police or any other authority including by special surveillance teams shall be submitted to the Accounting Team/Expenditure Micro Observer for inclusion into candidate's Shadow Observation register with a view to ensuring its ultimate inclusion in candidate's day to day expenditure register.

2. Expenditure Monitoring Cell to be constituted in terms of Commission's instructions forwarded vide letters No.76/instruction/2010 dated 7-8-2010 and 11-9-2010,

shall be comprised of all the above structures and functions together from Para (i) to (viii) above.

3. CEO may please make necessary arrangements and inform the DEOs, ROs and all the election related officers accordingly.

4. Any instructions issued in this behalf by the CEO may also be endorsed to the Commission.

Yours faithfully,

Sd-

(ANUJ JAIPURIAR)
SECRETARY

By Camp Bag/Fax/e-mail/ Most Immediate

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

No. 76/Instructions/2010/BR(EEM)

Dated: 24th September 2010

To,

The Chief Electoral Officer,
Bihar,
Patna.

Subject: Election Expenditure Monitoring in Bihar Legislative Assembly Election-2010
Opening of Bank Account by the Candidates etc:-Clarification regarding

Sir,

I am directed to refer to your letter no. M-1-0042/2010 – 7361 dated 17th September 2010, on the subject cited, and to inform as under: -

1. Separate Bank Account can be opened either in the name of the Candidate or in the joint name with his election agent for purpose of election expenditure.
2. The Bank Account can **not** be opened in the joint name with the family member of the candidate, if he/she is not the election agent of the candidate.
3. The Bank Account can be opened any where in the State.
4. The Accounts can be opened in any of the Banks including the Co-operative Banks or in Post Offices.
5. The CEO should issue suitable instructions to DEOs to ensure that the Banks open dedicated counters for election purpose to allow prompt service to the Candidates in opening of Bank Accounts and also allowing withdrawals and deposits from the said account on priority during the election period.

All concerned may kindly be kept informed accordingly and instruction/s issued in this regard endorsed to the Commission.

Yours faithfully,

Sd-

(ANUJ JAIPURIAR)
SECRETARY

By Camp Bag/Fax/e-mail

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

No. 76/Instructions/2010/BR (EEM)

Dated: 25th September 2010

To,

The Chief Electoral Officer,
Bihar,
Patna.

Subject: Election Expenditure Monitoring in Bihar Legislative Assembly Election Bihar-2010-
signing of Bill/Vouchers on behalf of the Candidates by Election Agent - Clarification
regarding

Sir,

I am directed to refer to your letter no. M-1-0042/2010 –7361 dated 17th September 2010 and Commission's letter of even no. Dated 24th September 2010 on the subject cited, and to inform that the Election Agent of a Contesting Candidate may sign the Bills/Vouchers but register for maintenance of day-to-day accounts of election expenditure ,the Abstract Statement and the affidavit at the time of submission of the final account with the District Election Officer u/s 78 should be signed by the Candidate.

Yours faithfully,

(ANUJ JAIPURIAR)
SECRETARY