



URGENT
Delhi Assembly Election -2025

कार्यालयमुख्य चुनाव अधिकारी, दिल्ली
OFFICE OF THE CHIEF ELECTORAL OFFICER, DELHI

पुराना सेंट स्टीफन कॉलेज भवन
कश्मीरी गेट, दिल्ली -110006

Old St. Stephen's College Building
Kashmere Gate, Delhi-110006

Email: aceo.coe.dl@delhi.gov.in, diae.coe2025@gmail.com

No. CEO/COE/102(121)/2024/ 1148

Dated: 21/12/2024

To,

1. The DEOs of 11 Districts Govt of NCT of Delhi.
2. The all Political Parties

Subject: - Compendium of Instructions on Election Expenditure Monitoring
(December, 2024)-reg.

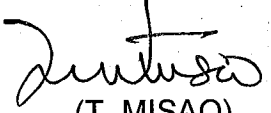
Madam/Sir,

Please find enclosed herewith ECI letter 76/Compendium/EEM/EEPS/2024 dated 12-12-2024, on the subject cited above, vide which the Commission has forwarded the Compendium of Instructions on Election Expenditure Monitoring (December, 2024) with the direction that the instructions contained in the Compendium are to be followed by all concerned in forthcoming General Election to Legislative Assembly of Delhi.

The Compendium is also available on the Commission's website under the link www.eci.gov.in Compendium of Instructions-Compendium of Instructions on Election Expenditure Monitoring (December, 2024). A list of instructions newly incorporated in this Compendium is enclosed (Annexure A). This is for information and necessary action.

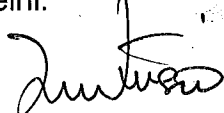
Encl: As above.

Yours sincerely,


(T. MISAO)
Dy. CEO (COE)

Copy to:

1. Nodal Officer (EEM)/Jt. CEO-I, CEO Office, Delhi.
2. Sr. System Analyst of CEO Office, Delhi with the request to upload the updated Compendium of Instructions on the website of CEO, Delhi.


Dy. CEO (COE)

By Speed Post/e-mail

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/Compendium/EEM/EEPS/2024

Dated: 10th December, 2024

To

The Chief Electoral Officer of
NCT of Delhi

**Subject: Compendium of Instructions on Election Expenditure Monitoring (December, 2024)-
Regarding.**

Madam/Sir,

I am directed to forward herewith "**Compendium of Instructions on Election Expenditure Monitoring (December, 2024)**" and to state that the instructions contained in the Compendium are to be followed by all concerned in forthcoming General Election to Legislative Assembly of Delhi.

2. You are requested to bring it to the notice of all concerned and send it to all DEOs, Political Parties, Candidates, Observers and other election authorities for necessary action. The Compendium is also available on the Commission's website under the link www.eci.gov.in-Compendium of Instructions-Compendium of Instructions on Election Expenditure Monitoring (December, 2024). A list of instructions newly incorporated in this Compendium is enclosed (Annexure A).

Yours faithfully,



(SUJEET KUMAR MISHRA)
SECRETARY

Annexure A

List of new instructions incorporated in 'Compendium of Instructions on Election Expenditure Monitoring (December, 2024)'

Sl. No.	Letter Number	Date	Annexure	Subject
1	76/ECI/Inst./DEO SR/EEM/EEPS/2024	15.10.2024	Annexure-C13 (Chapter C)	Modified format of DEO's Scrutiny Report and Summary Report
2	76/ECI/Inst./DEO SR/EEM/EEPS/2024	04.12.2024	Annexure-C17 (Chapter C)	Filing of DEO's Scrutiny Report and Summary Reports in EEMS Software
3	56/CR/RUPPs/PPEMS/2024	07.10.2024	Annexure-F13 (Chapter F)	Compliance of ECI instructions related to financial reports of RUPPs by CEOs



Compendium of Instructions
On
Election Expenditure Monitoring

December 2024

Document 6 – Edition 12

Election Commission of India

Nirvachan Sadan, Ashoka Road, New Delhi-110001

“No voter to be left behind”

Annexure – C13

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/ECI/Inst./DEO SR/EEM/EEPS/2024

Dated: 15th October, 2024

To

The Chief Electoral Officers of
All States/UTs

Sub:- Modified format of DEO's Scrutiny Report and Summary Report (Annexure-C13) -
Regarding.

Madam/Sir

I am directed to refer to the Commission's letter of even number dated 16th August, 2024 forwarding therewith format of DEO's Scrutiny Report and Summary Report [*Annexure-C13 of Compendium of Instructions on Election Expenditure Monitoring (August, 2024)*], and to forward herewith a revised format. It is requested to bring it to the notice of all District Election Officers etc. for compliance henceforth. This new format will be applicable prospectively and shall come into force with effect from the date of issue of this letter.

Yours faithfully,

Sd/-

(Anup Kumar Khakhary)
Under Secretary

Encl. as above

Serial Number of the candidate in Summary Report of the DEO
 Name of the State.....District.....Name of Election.....

DEO's SCRUTINY REPORT ON ELECTION EXPENSES OF THE CANDIDATE UNDER RULE 89 OF C.E. RULES, 1961		
Sl. No.	Description	To be filled up by DEO
1	Name & address of the candidate (As per Form 7A)	
2	Political Party affiliation, if any	
3	No. and name of Assembly / Parliamentary Constituency	
4	Name of Election Agent or/and Election Expenditure Agent, if any	
5	Name of the Returned Candidate	
6	Date of declaration of result	
7	Last date prescribed for Lodging Account <i>Note:- Account shall be lodged within 30 days of declaration of result (Pl. refer to section 78 of the R. P. Act, 1951).</i>	
8	Date of lodging of account by the candidate	
9	Grand Total of all election expenses reported by the candidate (As reported in Part II of the Abstract Statement of Election Expenditure Register)	Rs.
9(a)	Amount incurred/authorized by candidate/election agent (As reported in Part II of Abstract Statement)	Rs.
9(b)	Amount incurred/authorized by political party (As reported in Part II of Abstract Statement)	Rs.
9(c)	Amount incurred/authorized by other entities (As reported in Part II of Abstract Statement)	Rs.
10	Grand Total of source of funds raised by the candidate (As reported in Part III of the Abstract Statement of Election Expenditure Register)	Rs.
10(a)	Amount of own fund used for the election campaign (As reported in Part III of Abstract Statement)	Rs.
10(b)	Amount of lump sum amount received by the candidate from the party(ies) in cash or cheque. etc. (As reported in Part III of Abstract Statement)	Rs.
10(c)	Amount of lump sum amount received by the candidate from any person/company/firm/association/body of persons etc. as loan, gift or donation etc. (As reported in Part III of Abstract Statement)	Rs.
11	Defects noticed in the account:	
	(i) Whether Election Expenditure Register has been lodged ? (Yes/No)	
	(ii) Whether it is lodged in time ? (Yes/No) <i>Note: - Account shall be lodged within 30 days of declaration of result (Pl. refer to section 78 of the R. P. Act, 1951). In reckoning 30 days, the date of declaration of result and if last date is a public holiday, then that shall be excluded</i>	
	(iii) If no, then number of days delayed.
	(iv) Whether DEO called for explanation from the candidate for delays in lodging the account ? (Yes/No)	

	(v) Whether duly sworn in affidavit has been submitted by candidate ? (Yes/No)					
	(vi) Whether requisite vouchers in respect of items of election expenditure submitted ? (Yes/No)					
	(vii) Whether separate Bank Account opened for election ? (Yes/No)					
	(viii) Whether all expenditure (except petty expenditure) routed through bank account ? (Yes/No)					
	(ix) Did the candidate produce his Register of Accounting Election Expenditure for inspection by the Observer/RO/Authorized persons 3 times during campaign					
	(x) Were the defects noticed by DEO, brought to the notice of the candidate during campaign period or during the Account Reconciliation Meeting ? (Yes/No)					
	(xi) Did the candidate rectified the defect ? (Yes/No)					
	(xii) Whether the items of election expenses recorded in Shadow Observation Register (SOR) with Folder of Evidence (FoE) corresponds to Election Expenditure Register maintained u/s 77 of the R. P. Act, 1951 by the candidate thereby understatement ? (Yes/No) <i>Note: - If no, then mention the understatement and enclose certified copy(ies) like relevant pages of SOR, CD, PEN Drive, Notice issued to the candidate, reply thereto received from the candidate, copies of minutes/decision of DEMC meetings, etc. in support of understatement.</i>					
	Items of expenditure	Date	Page No. of Shadow Observation Register	Mention amount as per the Shadow Observation Register with folder of evidence	Amount as declared by the candidate in his Election Expenditure Register	Amount understated
12	Whether in the DEO's opinion, the account of election expenses of the candidate has been lodged in the manner required by the R. P. Act, 1951 and the C. E. Rules, 1961, and the DEO agrees that the expenses are correctly reported by the candidate? (Yes/No) <i>(Should be like Column no. 14 of Summary Report of DEO)</i>					
13	If no, the reason for disagreement by the DEO Date:					Signature Name of the DEO
14	Comments, if any, by the Expenditure Observer - Date:					Signature of the Expenditure Observer Name of the Expenditure Observer

Note:- i) If the Expenditure Observer has some more facts that have not been covered in the DEO's report, he may annex separate note to that effect.

ii) The DEO's Scrutiny Reports are to be compiled by the CEO and forwarded to the Commission. If the CEO feels like giving additional comments, he or she may forward the comments separately.

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

- (a) No. and name of Assembly/Parliamentary Constituency: _____
- (b) Total No. of contesting candidates: _____
- (c) State and DEO: _____
- (d) Date of declaration of result of election/bye-election: _____
- (e) Last date of lodging accounts: _____
- (f) Name of the elected candidate: _____

S No.	Name of the candidate and Party Affiliation	Due date of lodging of account	Date of lodging of accounts by the candidate	Whether lodged in the prescribed format (Yes or No)	Whether lodged in the manner required by law (Yes or No)	Amount of own fund used for the election campaign by the candidate (As reported in Part-III of Abstract Statement)	Lump Sum Amount in cash or cheque received by candidate from Political Party (As reported in Part-III of Abstract Statement)	Lump Sum Amount in cash or cheque received by candidate from other entities (As reported in Part-III of Abstract Statement)	Amount incurred/authorized by candidate/ election agent (As reported in Part-II of Abstract Statement)	Amount incurred/authorized by Political Party (As reported in Part-II of Abstract Statement)	Amount incurred/authorized by other entities (As reported in Part-II of Abstract Statement)	Grand Total of expenses (As mentioned in Part-II of Abstract Statement)	Whether the DEO agrees with the correctness of election expenses shown by the candidate against all items of expenditure (Should be similar to point no. 12 of DEO's Scrutiny Report)
1												(10+11+12)	

Date: _____

Signature of DEO
Name of DEO

Date: _____

Signature of Expenditure Observer
Name of Expenditure Observer

Annexure-C17

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/ECI/Inst./DEO SR/EEM/EEPS/2024

Dated: 4th December, 2024

To

The Chief Electoral Officers of
All States/UTs

Subject: Filing of DEO's Scrutiny Reports and Summary Reports in EEMS Software-Regarding.

Madam/Sir,

I am directed to refer to the Commission's letter of even number dated 15th October, 2024* (copy enclosed) regarding modified format of DEO's Scrutiny Report and Summary Report, and to forward herewith steps to be followed by DEOs and CEOs for e-filing of above said reports in EEMS Software. The data entry portal can be accessed by visiting the link <https://encore.eci.gov.in>. It is requested to bring it to the notice of all DEOs for compliance of the Commission's instructions issued vide its letter no. 76/Instructions/2015/EEPS/Vol. XIV, dated 2nd June, 2016** (copy enclosed).

Yours faithfully,

Sd/-
(Anup Kumar Khakhlary)
Under Secretary

*Please refer Annexure-C13

**Please refer Annexure-C12

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

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

Steps for E-filing (DEO Login):

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

Steps to be taken by CEO:

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

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001.

No.56/CR/RUPPs/PPEMS/2024

Dated: 7th October, 2024

To

The Chief Electoral Officer of
all States and UTs

Sub:- Forwarding Contribution Reports of RUPPs to Income Tax Department, M/o Home Affairs, and M/o Corporate Affairs and uploading on CEO's website in compliance of the Commission's Instructions-Reg.

Madam/Sir

Reference is invited to Commission's instructions dated 29 August, 2014* (No. 76/PPEMS/Transparency/2013), dated 14 October, 2014** (F. No. 76/PPEMS/Transparency/2014), and dated 19th January, 2024*** (F. No. 76/Transparency/PPEMS/2023) (copies enclosed). Attention is also invited to Commission's letter dated 9th February, 2023 (F. No. 76/Transparency/RUPPs/FRs/PPEMS/2023) and letter dated 20th August, 2024 (F. No. 76/Transparency/RUPPs/FRs/PPEMS/2023). In this respect, I have been directed to draw your attention for strict compliance of Commission's aforementioned instructions on transparency and accountability in voluntary contribution and election expenditure of RUPPs.

2. In view of the above, it is reiterated that as per Commission's instructions dated 29th August, 2014 and 14th October, 2014, RUPPs are required to submit their **Contribution Reports, Annual Audited Accounts and Election Expenditure Statements** with the CEO of the State/UT where their party headquarter is situated. On receipt of the reports/statements, the CEOs of the States/UTs are required to perform following activities in respect of the reports/statements so received:-

(i) Upload the scanned copies of the Contribution Reports, Annual Audited Accounts and Election Expenditure Statements on CEO website, within 3 days of receipt of the reports for viewing of the public, under heading "Reports and Accounts Statements of State Level Political Parties" with links from "Current News". **{Heading on the website to be changed as "Financial and Election Expenditure Reports and Audited Accounts Statements of Registered Un-recognised Political Parties (RUPPs)}**

(ii) The list of reports/statements filed by the RUPPs be compiled and uploaded on the CEO's website **within 24 hours of the due date in the prescribed proforma in Annexure A, B and C** (copies enclosed). The list shall be periodically updated by the CEO office within 3 days of receipt of statement/report from any political party. The status report should have hyperlinks to the uploaded scanned copies of the concerned party's report/statement.

(iii) A copy of the Contribution Report received from any RUPP shall be forwarded to the Pr. Chief Commissioner of the Income tax of the State/UT concerned mentioning the date of receipt of such report. The Contribution Report shall also be forwarded to the Ministry of Home Affairs for scrutiny and action on any donation received from foreign sources under Foreign Contribution (Regulation) Act, 2010. The Commission vide its letter dated 19th January, 2024 (copy enclosed) has also mandated for the CEOs of States/UTs to forward Contribution Reports of RUPPs to the Ministry of Corporate Affairs also.

3. A copy of the compliance report in to be submitted to the Commission in **Formats of Annexures A1, B1, and C1** (copies enclosed), for every month by 10th of the succeeding month, and specifically mentioning that all the above-mentioned financial reports/statements and the lists prepared in Annexures A, B and C have been uploaded on the CEO's website, and the Contribution Reports of RUPPs have been duly forwarded to the concerned authorities.

4. Strict compliance of this instruction is to be ensured.

Yours faithfully,

Sd/
(BINOD KUMAR)
SECRETARY

*Please refer Annexure-F4

**Please refer Annexure-F5

***Please refer Annexure-F12

Annexure-A1

(To be sent to Commission by 10th of every month)

Status of filing Contribution report by the unrecognized parties (RUPPs) (name of the respective State/UT) for the Financial Year

Due date for filing report

List Prepared on Date

S. No.	Name of the Party	Head Quarters/ Office Address	Filed on or before due date		Filed after due date		Whether Report sent to Income-tax, MHA and MCA ? If yes, the date of forwarding letters	Date of Uploading of the report on CEO website
			Date of filing	Total Contribution amount shown (In Rupees)	Date of filing	Total Contribution Amount Shown (In Rupees)		
1	2	3	4(a)	4(b)	5(a)	5(b)	6	7

N. B. : In column 4(a) and 5(a) the links to the scanned copy of the report submitted by the political party are provided. The report is to be submitted by 10th of every month for the Contribution Reports received in the preceding month.

Date

Signature

Chief Electoral Officer

Annexure-B1

(To be sent to Commission by 10th of every month)

Status of filing Annual Audited Accounts by the unrecognized parties having headquarters in
.....(name of the respective State/UT) for the Financial Year

Due date for filing Annual Audit Report

List Prepared on Date

S. No.	Name of the Party	Head Quarters/ Office Address	Filed on or before due date			Filed after due date			Date of Uploading of the report on CEO website
			Date of filing	Total Receipt (In Rupees)	Total Expenditure	Date of filing	Total Receipt (In Rupees)	Total Expenditure	
1	2	3	4(a)	4(b)	4(c)	5(a)	5(b)	5(c)	6

N. B. : In column 4(a) and 5(a) the links to the scanned copy of the report submitted by the political party are provided. The report is to be submitted by 10th of every month for the Annual Audited Accounts Statements received in the preceding month.

Date

Signature

Chief Electoral Officer

Annexure-C1

(To be sent to Commission by 10th of every month)

Status of filing Election Expenditure Statement/Part Election Expenditure Statement for the
General Election to20

Due date for filing Expenditure Statement

List Prepared on Date

S. No.	Name of the Party	Head Quarters/ Office Address	Filed on or before due date		Filed after due date		Date of uploading of the statement on CEO website
			Date of filing	Total Expenditure (In Rupees) (In case of Part Election Expenditure Statement- Total Lump Sum amount given to all candidates)	Date of filing	Total Expenditure (In Rupees) (In case of Part Election Expenditure Statement- Total Lump Sum amount given to all candidates)	
1	2	3	4(a)	4(b)	5(a)	5(b)	6

N. B. : In column 4(a) and 5(a) the links to the scanned copy of the report submitted by the political party are provided. The report is to be submitted by 10th of every month for the Election Expenditure Statements (both full Statements and part statements) received in the preceding month.

Date

Signature

Chief Electoral Officer

Annexure – A

Status of filing Contribution report by the unrecognized parties(name of the respective state/UT) for the financial year.....

Due date for filing report

List Prepared on Date

S. No.	Name of the Party	Head Quarters / Office Address	Filed on or before due date		Filed after due date		Remarks
			Date of filing	Total Contribution amount shown (In Rupees)	Date of filing	Total Contribution Amount Shown (In Rupees)	
1	2	3	4 (a)	4(b)	5 (a)	5(b)	6

N.B.: In column 4(a) and 5(a) the links to the scanned copy of the report submitted by the political party are provided.

Signature

Chief Electoral Officer

Date:

Annexure - B

Status of filing Annual Audit Report by the unrecognized parties having head quarters/office address in.....(name of the respective state/UT) for the financial year 20.....

Due date for filing Annual Audit Report

List Prepared on Date

S. No.	Name of the Party	Head Quarters / Office Address	Filed on or before due date			Filed after due date			Remarks
			Date of filing	Total Receipt (In Rupees)	Total Expenditure	Date of filing	Total Receipt (In Rupees)	Total Expenditure	
1	2	3	4(a)	4(b)	4(c)	5(a)	5(b)	5(c)	6

N.B.: In column 4(a) and 5(a) the links to the scanned copy of the report submitted by the political party are provided.

Signature

Chief Electoral Officer

Date:

Annexure - C

Status of filing Election Expenditure Statement for General Election to 20

Due date for filing Expenditure Statement

List Prepared on Date

S. No.	Name of the Party	Head Quarters / Office Address	Filed on or before due date		Filed after due date		Remarks
			Date of filing	Total Expenditure (In Rupees)	Date of filing	Total Expenditure (In Rupees)	
1	2	3	4 (a)	4(b)	5 (a)	5(b)	6

N.B.: In column 4(a) and 5(a) the links to the scanned copy of the report submitted by the political party are provided.

Date:

Signature
Chief Electoral Officer

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/Transparency/PPEMS/2023

Dated: 19th January, 2024

To

The Chief Electoral Officers of
All States/UTs

Sub: Forwarding Contribution Reports of Registered Unrecognised Political Parties (RUPPs) to the CBDT, M/o Home Affairs, M/o Corporate Affairs-Regarding.

Madam/Sir,

I am directed to refer to the Commission's letter no. 76/PPEMS/Transparency/2013, dated 29th August, 2014* and letter no. 76/PPEMS/Transparency/2014, dated 14th October, 2014** (copies enclosed) and to state that Registered Unrecognised Political Parties (RUPPs) are required to submit their Contribution Reports, Audited Annual Accounts and Election Expenditure Statements (part & full) with the Chief Electoral Officer of the State/UT where their party headquarter is situated. The detailed procedure for processing of these financial reports by the office of Chief Electoral Officers (CEOs) has been delineated in the letters referred above.

2. As per the existing instructions of the Commission in the above mentioned letter dated 14th October, 2014, the CEOs are required to forward the Contribution Reports of RUPPs to the Principal Chief Commissioner of Income Tax of the State/UT concerned mentioning the date of submission of such reports by the political parties and to the Ministry of Home Affairs, Government of India for appropriate action under relevant statutes respectively.

3. As you are aware, apart from other persons, political parties are also entitled to accept contribution from companies as mandated under Section 29B of the Representation of the People Act, 1951 (RP Act, 1951), with exceptions, as provided in the statutes.

4. The Commission, therefore, desires that from the FY 2022-23 onwards, the Contribution Reports received from the RUPPs by the CEOs shall be forwarded to three departments namely i. Principal Chief Commissioner of Income Tax of the State/UT concerned, ii. M/o Home Affairs, Govt. of India and iii. Ministry of Corporate Affairs, Govt. of India, for their appropriate action. A list of such political parties alongwith financial years and date of sending of Contribution Reports to the above mentioned authorities may also be shared to the ECI on regular basis (*once in 6 months of calendar year or / and as desired by the Commission*).

Yours faithfully,

Sd/-

(BINOD KUMAR)
SECRETARY

*Please refer Annexure-F4

**Please refer Annexure-F5