Annexure-14

(Part A)

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

Name of the Candidate:

Name of Political Party, if any:

Constituency from which contested:

Date of Declaration of Result:

Name and address of Election Agent:

Total expenditure incurred / authorized:

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

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

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

Signature of the candidate

Note :

1. This register must be maintained on a daily basis and shall be subject to inspection at any time by the Observer appointed by the Election Commission, the District Election Officer/Returning Officer or by any other officer authorized in this behalf.

2. The register must be lodged in original with the District Election Officer as the return of Election Expenditure under Section 78 of the Representation of the People Act, 1951. It must be accompanied by an abstract statement *(Part I to IV and schedules 1 to 9)* of election expenses and supporting affidavit in the prescribed formats. No return of expenditure will be accepted as complete without the abstract statement of election expenses and the affidavit.

3. Vouchers may not be attached only in respect of those items which are listed in Rule 86(2) of the Conduct of Election Rules, 1961, like postage, travel by air. For any voucher not attached vide this rule, an explanation to the affect why it was not practicable to obtain the required vouchers must be given in the prescribed register.

4. The account and abstract statement shall be countersigned by the candidate if it is lodged by his election agent and should be certified by the candidate himself to be the correct copy of the account kept. The affidavit should be sworn by the candidate himself.

5. Apart from the expenses incurred or authorized by the candidate/election agent directly, all expenditure incurred or authorized by the political party, other associations, bodies of persons, individuals in connection with the election of the candidate *with his consent* are also required to be included in the account. The only exception is the expenses incurred on travel of specified leaders of the political party on account of their travel for propagating the programme of the party. (See Explanation 1 and 2 of Section 77(1) of the Representation of the People Act,
1951).

6. If the expenditure on any item shown above in columns 2 and 3 above is incurred/authorized by any political party/association/body of persons/any individual (other than the candidate or his election agent), its / his name and complete address must be shown in columns 7 and 8.

7. The total expenditure referred in columns 2 and 3 of the above table should include all expenditure in cash and the value of all goods and services received in kind by the candidate or his election agent from any source.

8. This register should include Day to Day Account Register as is Part A in White Pages , Cash Register as mentioned in Part-B in Pink pages and Bank Register as mentioned in Part-C in Yellow pages, as per the formats prescribed.

(Part B)
Cash Register for Maintenance of Day to Day Accounts by Contesting Candidates

Name of the Candidate: Name of Political Party, if any :

Constituency from which contested:

Date of Declaration of Result:

Name and address of Election Agent:

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

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

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

Signature of the Candidate

(Part C)

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

Name of the Candidate: Name of Political Party, if any :
Constituency from which contested:
Date of Declaration of Result:
Name and address of Election Agent:
Name of the Bank:
Branch Address:
Account No. :
(From the date of nomination to the date of declaration of result of election, both dates inclusive)

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

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

Signature of the Candidate

Guidelines for Maintenance of the Day-to-Day Accounts of Election Expenditure:

All cash, cheque, or draft or pay order received by the candidate, either from his own fund or from political party or from any other person, body, institution or company is to be deposited in a separate bank account opened by the candidate for the purpose of election expenditure.

1. For Cash received

1.1 For candidate's own cash to be used for election expenditure:- If the candidate brings his own cash, then he/she has to deposit the cash in the bank account opened for election expenses. Then entry has to be made in Bank Register (Part C of day to day account register) by writing 'Candidate's own Fund' in column 2, 'Cash' in Column-3 and the amount in Column 4.

1.2 Cash received by candidate from any other person/party/association/ body :- If cash is received by the candidate from any other person/party for the purpose of his election expenditure, then, this amount is to be entered in the Cash Register (Part B) on receipt side by writing date in Column-1, name and address of the person/party etc. from whom cash received in Column-2, receipt No. (if any) in Column-3 and amount of cash in Column-4. After making entry in the Cash Register, the amount shall be deposited in the bank account, opened for election expenses. Once the amount is deposited in bank accounts, entries for the same have to be made in the cash register on payment side by writing date in Column-5, Account Number of bank A/c where cash deposited in Column-6, and 'deposit' in Column-7 and amount in Column-8.

1.3 After the cash is deposited in Bank, the Bank Register (Part C) has to be updated, by writing date in Column-1, 'Candidate's own cash' in Column-2, Cash in Column-3, amount in Column-4. This has to be done so that the bank balance can be drawn, to tally with the bank passbook.

2. For Cheques/Drafts/Pay-orders received

2.1 Cheques/Draft/Pay order received from any person/party/association etc. or from candidate's own bank account: If candidate receives cheque/draft/pay order for his/her election expenditure purpose from any person/party etc. or he issues cheque/draft from his own bank account, he has to deposit it in the said Fs opened for election expenditure. He shall make entry on the deposit side of bank register by mentioning date in Column-1, name and address of the person/party from whom the cheque received in Column-2, Cheque /Draft/Pay order No. and Bank name/branch in Column-3 and amount of cheque/draft/pay

order in Column-4. If, it is cheque from his own bank account, then in Column-2 of Bank Register, `Candidate`s own fund_ is to be mentioned.

3. For Goods or Services received in kind

3.1 If some goods or services are received in kind like vehicles, posters, pamphlets, media advertisement, helicopters, aircrafts etc. from party or any person/body/association: If any person party /body/association provides some goods or services in kind, for election campaigning etc., of the candidate, then for these items, necessary entries are to be made in Part A of Day to Day accounts register by mentioning date in Column-1, description, quantity, rate per unit in Column-2, nature of expenditure and total value (Notional value of the items) in Column-3 of the said Register. Further, if the items in kind have been provided by the political party, then the total value and name of political party for that should be written in Column-7 and if such items have been given by any other person/association etc. then that amount and name, address of such persons/associations etc. shall be mentioned in Column-8 of this register.

4. For all Election Expenses

4.1 All election expenditure shall be entered in Register of Day to Day Accounts (Part-A). Whenever any expense is incurred, say, a taxi is requisitioned, then entry has to be made in Register of Day to Day accounts (Part A) as under: Date in Column-1, nature of expenditure like `taxi_ No. _____ under description total hours/days for which requisitioned and rate per hour/day in Columen-2 and total amount in Column-3, name and address of the taxi provider in Column-4, bill/voucher No. in Column-5. If the amount is paid by the candidate, then the amount is mentioned in Column-6. If the amount is paid by political party directly to the taxi provider then name of party and amount is to be written in Column-7. If it is paid by any other person, amount and name and address of such person shall be written in Column-8.

4.2 For Payment for expenses made through cheques: All the payments for expenses (except petty expenses up to Rs.20,000/- to a single party during the entire election process) are to be made only through A/c payee cheques. For, making payment in cheques, the following entry has to be made in Bank Register (Part C) :Cheque No. in Column-5, name of the payee to whom cheque issued in Column 6, nature of expenditure in Column-7 and amount in Column-8 is to be written.

4.3 For Payments of petty expenses made in cash: if any payment of petty expenses are to be made in cash (that too if total amount paid to a person during whole

period of campaigning shall not exceed Rs. 20,000/-) then cash is to be withdrawn from the said bank account opened for election expense. For this, entries are to be made in Bank Register (Part C) mentioning cheque No. for withdrawal in Column-5, `self_ column-6 nature of expenditure `withdrawal for petty expenses_ in Column-7 and the amount in Column-8 of the Bank Register. After the withdrawal, this cash is to be introduced in cash Register (Part B) by making entry in the receipt side. For this, date is to be mentioned in Column-1, `self_ in Column-2 withdrawal from Bank in Column-3 and amount in Column-4. If such petty cash is given to different branch offices or agents to incur petty expense, then the amount and names of persons/places are to be entered in Column-9. After payment is made for the petty expense, such expenses are also to be entered in Day to Day Accounts (Part A) as follows: date in Column-1, Nature of payment in Column-2, Total amount in Column-3, Name and Address of Payee in Column-
4, Bill/voucher No. in Column-5 and `self_ in Column-6.

Annexure 15

ABSTRACT STATEMENT OF ELECTION EXPENSES		
PART - I		
I	Name of the Candidate	Sh./Smt./ Km.
II	Number and name of Constituency	
III	Name of State/Union Territory	
IV	Nature of Election (Please mention whether General Election to State Assembly / Lok Sabha / Bye- election)	
V	Date of declaration of result	
VI	Name and Address of the Election Agent	
VII	If candidate is set up by a political party, Please mention the name of the political party	
VIII	Whether the party is a recognised political party	Yes/No

Date: Signature of the Candidate

Place: Name

PART-II : ABSTRACT OF STATEMENT OF ELECTION EXPENDITURE OF CANDIDATE					
S. No.	Particulars	Amt. Incurred / Auth. by Candidate / Election agent(in Rs.)	Amt. Incurred/ authorized by Pol. Party (in Rs.)	Amt. Incurred / authorized by others (in Rs.)	Total Election expenditure (3)+(4)+(5)
1	2	3	4	5	6
I	Expenses in public meeting, rally, procession etc.:- I. a : Expenses in public meeting, rally, procession etc. (ie: other than the ones with Star Campaigners of the Political party (Enclose as per Schedule-1)				
	I. b : Expenditure in public meeting rally, procession etc. with the Star Campaigner(s) (ie: other than those for general party propaganda) (Enclose as per Schedule-2)				
II	Campaign materials other than those used in the public meeting, rally, procession etc. mentioned in S.No. I above(Enclose as per Schedule-3)				
III	Campaign, through print and electronic media including cable network, bulk SMS or internet and Social media (Enclose as per Schedule-4)				
IV	Expenditure on campaign vehicle(s), used by candidate(Enclose as per schedule-5)				
V	Expenses of campaign workers / agents (Enclose as per Schedule –6)				
VI	Any other campaign expenditure				
	Grand Total				

PART III : ABSTRACT OF SOURCE OF FUNDS RAISED BY CANDIDATE		
S No	Particulars	Amount (in Rs.)
1	2	3
I	Amount of own fund used for the election campaign (Enclose as per Schedule - 7)	
II	Lump sum amount received from the party (ies) in cash or cheque etc. (Enclose as per Schedule -8)	
III	Lump sum amount received from any person/ company/ firm/ associations / body of persons etc. as loan, gift or donation etc. (Enclose as per Schedule -9)	
	Total	

PART- IV

FORM OF AFFIDAVIT

Before the District Election Officer .....(District, State/Union Territory)

Affidavit of Shri/Smt/Ms .....(S/o, W/o, D/o)..... I ..... son/wife/daughter of .....,..... aged ..... years, r/o .... do hereby solemnly and sincerely state and declare as under :-

(1) That I was a contesting candidate at the general election/bye election to the House of the People / Legislative Assembly of ..... from..... .....Parliamentary/ Assembly constituency, the result of which was declared on .....

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

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

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

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

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

Deponent

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

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

ACKNOWLEDGEMENT FORM

To

THE RETURNING OFFICER,

_____

_____

_____

Sir,

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

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

Yours faithfully,

(Signature of Candidate with date)

* Strike off whichever is inapplicable.

.....

ACKNOWLEDGEMENT (To be filled up by Office)

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

District_____ District Electoral Officer

Office Seal

Schedules- 1 to 9: Details of Elections Funds and Expenditure of Candidate

Schedule- 1					
Expenses in public meeting, rally, procession etc. (ie: other than those with Star Campaigners of the Political party)					
S. No	Nature of Expenditure	Total Amount in Rs.	Source of Expenditure		
			Amt. incurred / Auth. by Candidate / agent	Amt. incurred / by Pol. Party with name	Amt. incurred by others
1	2	3	4	5	6
1	Vehicles for transporting visitors				
2	Erecting Stage, Pandal & Furniture, Fixtures, poles etc.				
3	Arches & Barricades etc.				
4	Flowers/ garlands				
5	Hiring Loud speakers, Microphone, amplifiers, comparers etc.				
6	Posters, hand bills, pamphlets, Banners, Cut-outs, hoardings				
7	Beverages like tea, Water, cold drink, juice etc.				
8	Digital TV –boards display, Projector display, tickers boards, 3D display				
9	Expenses on celebrities, payment to musicians, other artists remuneration etc.				
10	Illumination items like serial lights, boards etc.				
11	Expenses on transport, Helicopter/ aircraft / vehicles/ boats etc. charges (for self, celebrity or any other campaigner other than Star Campaigner)				
12	Power consumption/ generator charges				
13	Rent for venue				
14	Guards & security charges				
15	Boarding & lodging expenses of self, celebrity, party functionary or any other campaigner including Star Campaigner				
16	Others expenses				
	Total				
Schedule- 2					
Expenditure in public meeting rally, procession etc. with the Star Campaigner(s) as apportioned to candidate (ie: other than those for general party propaganda)					

S. No	Date and Venue	Name of the Star Campaigner(s) & Name of Party	Amount of Expenditure on public meeting rally, procession etc. with the Star Campaigner(s) apportioned to the candidate (As other than for general party propaganda) in Rs.	Remarks, if any
1	2	3	4	5
1				
2				
3				
4				
Total				

Schedule-3

Details of expenditure on campaign materials, like handbills, pamphlets, posters, hoardings, banners, cut-outs, gates & arches, video and audio cassettes, CDs/ DVDs, Loud speakers, amplifiers, digital TV/ board display , 3 D display etc. for candidate's election campaign (ie: other than those covered in Schedule- 1 & 2)

S. No.	Nature of Expenses	Total Amount in Rs.	Sources of Expenditure			Remarks, if any
			Amt. By candidate / agent	Amt. By Pol. Party	Amt. By others	
1	2	3	4	5	6	7
1						
2						
3						
4						
Total						

Schedule- 4

Details of expenditure on campaign through print and electronic media including cable network, bulk SMS or internet or social media etc. for candidate

S. No	Nature of medium (electronic / print) and duration	Name and address of media provider (print /electronic /sms / voice/ cable TV, social media etc.)	Name and address of agency, reporter, stringer, company or any person to whom charges / commission etc. paid/ payable, if any	Total Amount in Rs. Col. (3) +(4)	Sources of Expenditure		
					Amt. By candidate/ agent	Amt. By Pol. Party	Amt. By others
1	2	3	4	5	6	7	8
1							
2							
3							
4							
Total							

Schedule -5

Details of expenditure on campaign vehicle (s) and poll expenditure on vehicle(s) for candidate's election campaign

S. No	Regn. No. of Vehicle & Type of Vehicle	Hiring Charges of vehicle			No. of Days for which used	Total amt. incurred/ auth. in Rs.	Source of Expenditure		
		Rate for Hiring of vehicle / maintenance	Fuel charges (If not covered under hiring)	Driver's charges (If not covered under hiring)			Amt. By candidate/ agent	Amt. By Pol. Party	Amt. By others
1	2	3a	3b	3c	4	5	6	7	8
1									
2									
3									
4									
Total									

Schedule- 6

Details of expenditure on Campaign workers / agents

S. No	Date and Venue	Expenses on Campaign workers			Total amt. incurred/ auth. In Rs.	Sources of Expenditure		
		Nature of Expenses	Qty.	No. Of workers / agents		Amt. By candidate/ agent	Amt. By Pol. Party	Amt. By others
1	2	3a	3b	3c	6	7	8	9
1		Campaign workers honorarium/ salary etc.						
2		Boarding						
3		Lodging						
4		Others						
	Total							

Schedule- 7

Details of Amount of own fund used for the election campaign

S. No.	Date	Cash	DD/ Cheque no. etc. with details of drawee bank	Total Amount in Rs.	Remarks
1	2	3	4	5	6
1					
2					
3					
4					

Total				

Schedule- 8

Details of Lump sum amount received from the party (ies) in cash or cheque or DD or by Account Transfer

S. No.	Name of the Political Party	Date	Cash	DD/ Cheque no. etc. with details of drawee bank	Total Amount in Rs.	Remarks, if any
1	2	3	4	5	6	7
1						
2						
3						
4						
	Total					

Schedule- 9

Details of Lump sum amount received from any person/company/firm/associations/body of persons etc. as loan, gift or donation etc.

S. No.	Name and address	Date	Cash	DD/ Cheque no. etc. with details of drawee bank	Mention whether loan, gift or donation etc.	Total Amount in Rs.	Remarks
1	2	3	4	5	6	7	8
1							
2							
3							
4							
	Total						

Note :

1. In Schedule 5:-

(a) copy of the order containing list of all vehicles for which permit issued by the Returning Officer to be enclosed.

(b) If the vehicle is owned by the candidate/his relative/agent are used for election purpose, notional cost of hire of all such vehicles, except one vehicle if owned and used by the candidate, notional cost of fuel and drivers salary for such vehicle, shall be included in total amount of expenditure in the above table.

2. In all schedules if any expenditure on goods and services, provided by the Political Party; or provided by any person/ company/ firm /associations/ body of persons etc. on behalf of the candidate, then the notional market value of such goods or services are to be indicated, in respective columns.

3. In Part –III, the Lump-sum amount of fund received from the political party or others or the candidate's own funds, should be mentioned date wise. In all such cases such amounts are required to be first deposited in the bank account of the candidate, opened for election expenses.

4. Each page of the Abstract Statement should be signed by the candidate.