

additional facilities for e-filing of affidavit (Form 26) of criminal cases, assets, liabilities and educational qualifications by the candidates. In this regard, detailed guidelines are given in Commissions letter no. 3/ER/2014/SDR/Vol. I dated 19th March, 2014 (**Annexure – C13**). At present, the e-filing can be done in Hindi and English and no amount is charged from the candidate for assisting him in this regard. Moreover, for the benefit of the candidates, e-learning module is also available on the Commission's website to assist them in filing the accounts of election expenses along with the affidavit for assets and liabilities and also regarding criminal cases. The RO shall issue notices to the defaulting candidates, as suggested by the Expenditure Observers.

Annexure-E1

(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 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 *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 Column-2 and total amount in Column-3, name and address of the taxi provider in Column-4, bill/voucher No. in Column-5. If the amount is paid by the candidate, then the amount is mentioned in Column-6. If the amount is paid by political party directly to the taxi provider then name of party and amount is to be written in Column-7. If it is paid by any other person, amount and name and address of such person shall be written in Column-8.

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

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