



भारतनिर्वाचनआयोग  
ELECTION COMMISSION OF INDIA  
निर्वाचनसदन, अशोकरोड, नईदिल्ली -110001  
Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/EE/2026-PPEMS

Dated: 2<sup>nd</sup> April, 2026

To

The President/General Secretary

1. All National Parties
2. All State Parties
3. All Un-recognized Parties

**Sub: - Filing of Election Expenditure by the Political Parties within 75/90 days of General Election to Legislative Assembly/Lok Sabha Election and Part Expenditure/lum sum amount given to the candidate within 30 day of completion of Election – Regarding**

**Sir/Madam,**

In pursuance of the directions of the Hon'ble Supreme Court in *Common Cause vs. Union of India & Others* (AIR 1996 SC 3081), Election Commission has prescribed a format in 2001, which has been subsequently revised on 27.12.2001, 22.03.2004, 13.01.2009, 21.01.2013, and 15.01.2022. As per these instructions, political parties are required to submit election expenditure statements relating to each General Election to the Legislative Assembly/Lok Sabha within **75/90 days** of the completion of the election. The updated format, incorporating all modifications to date, is enclosed herewith. The **recognized National and State Parties** are required to submit Election Expenditure Statement to the Election Commission of India and **unrecognized Political Parties** are required to submit the Election Expenditure Statement to the Chief Electoral Officer of the State where the party headquarters is situated.

Further, for the sake of transparency and reconciliation of accounts of political parties and candidates, and in exercise of powers vested under **Article 324 of the Constitution**, the Commission, vide its letter No. 76/Instructions/2015/EEPS/Vol.II dated 08.09.2015, has also directed political parties to file a **Part Election Expenditure Statement**, containing details of donations/contributions/lump sum payments made by the party to candidates during elections within 30 days of completion of election. This statement is to be filed in similar manner as stated above.

Both statements filed by political parties are uploaded on the websites of the Election Commission of India/Chief Electoral Officer(s). The information is also used to scrutinize the expenditure incurred or authorized by parties or candidates, particularly in relation to exemptions claimed by candidates under **Explanation (1) to Section 77(1)** of the Representation of the People Act, 1951, in their election expense returns filed under **Section 78** of the said Act.

Several instances have come to the notice of the Commission when accounts/statements filed before the Commission are wanting in terms of crosschecking and it appears that the letter and spirit of Commission's instructions has not been followed. In the interest of transparency and accountability, all political parties are required to make truthful disclosures of donations/lump sum amounts given to candidates.

Further, any mismatch between donations/lump sum amounts reported by parties before the Election Commission/Chief Electoral Officer and those reported by candidates in their election expenditure statements filed before the District Election Officer under Section 78 of the RP Act, 1951, will be subject to follow-up action by the Commission under **Rule 89(5) of the Conduct of Elections Rules, 1961**.

You are requested to give wide publicity to this in such manner that the guidelines are disseminated down to all levels in the party and all functionaries are well aware of the same.

Yours faithfully,

  
(Rajiv Ranjan)  
Secretary

**Copy to:**

All CEOs with request to bring it to the notice of all political parties of their respective states.

बिहार सरकार  
निर्वाचन विभाग

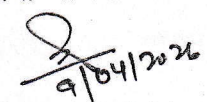
मुख्य निर्वाचन पदाधिकारी, बिहार का कार्यालय  
7, सरदार पटेल मार्ग (सैगल्स रोड), पटना-800015.

स्पीड पोस्ट

ज्ञापांक - Exp-06/2026- 2146

पटना, दिनांक 09 अप्रैल, 2026 ई०।

प्रतिलिपि : बिहार राज्य में अवस्थित सभी पंजीकृत गैर मान्यता प्राप्त राजनीतिक दलों को सूचना एवं आवश्यक कार्रवाई हेतु प्रेषित।

  
(मनोज कुमार सिंह)

उप मुख्य निर्वाचन पदाधिकारी, बिहार।

# ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/Instructions/2015/EEPS/Vol. II

Dated: 8<sup>th</sup> September, 2015

To

The President/General Secretary

1. All National Parties
2. All State Parties
3. All Un-Recognized Parties

Sub:- Filing of part election expenditure statement attributed to candidates by political parties within 30 days of declaration of results of elections-Reg.

Madam/Sir,

I am directed to refer to the Commission's letter no. 76/EE/2012-PPEMS, dated 21<sup>st</sup> January, 2013, and letter no. 76/PPEMS/Transparency/2013, dated 29<sup>th</sup> August, 2014 (copies enclosed), and to state that the Political parties have to file their "Statement of Election Expenditure" within 75 days/90 days of completion of the general election to the Legislative Assembly/Lok Sabha before the Election Commission of India (in the case of National and State Parties) or the Chief Electoral Officer of the State (in the case of unrecognized parties where party headquarter is situated).

2. 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 authorised in connection with an election in a State or Union Territory has been prescribed under Rule 90 of the Conduct of Elections Rules, 1961. Generally, the political party contributes/donates, either in cash or in kind to the candidates set up by them during election for their election expenditure and the candidates have to show such expenditure in their statements. For the sake of transparency and reconciliation of accounts of political parties and candidates, and in exercise of powers vested under Article 324 of Constitution in the Commission, it has been decided that the political parties have to file (i) a part statement, in addition to (ii) the final statement of election expenditure required to be filed by the parties as above (within 75 days/90 days of completion of the general election to the Legislative Assembly/Lok Sabha), in respect of the lump sum payments made by the party to the candidate,

within 30 days after declaration of results of elections to Legislative Assembly/Lok Sabha in the format prescribed at Annexure-A, before the Election Commission of India (in case of National and State Parties) or the Chief Electoral Officer of the State (in case of unrecognized parties where party headquarter is situated).

3. It is reiterated that election expenditure attributed to the candidates by the Political Parties should be certified by the Chartered Accountants, as referred to in para 3(i) of the Commission's letter no. 76/PPEMS/Transparency/2013, dated 29<sup>th</sup> August, 2014 (mentioned above and annexed).

4. Kindly acknowledge the receipt of this letter.

Yours faithfully,

Sd/-  
(S. K. RUDOLA)  
SECRETARY

Copy to Political Party Expenditure Monitoring Section (PPEMS) and SDR Section

## Annexure A

Name of the Party:

Whether Recognized: ----- (Yes Or No)

Name of the Election:

Date of Announcement of Election:

Date of Completion of Election:

Total lump sum payment(s) to Candidate(s) of the party or other candidate(s) if, any authorized incurred by Party either in cash or by instruments like-cheque/DD/PO/RTGS/Fund Transfer etc. If political party makes payment(s) to candidate(s) on more than one occasion then date wise details are to be mentioned.

Sl. No.	Name of the State/No. and Name of the Assembly and /or Parl. Constituency	Name of Candidate	Date(s) of payment	Cash amount	Cheque /DD/PO/RTGS/Fund Transfer etc.	Total ( 5+6)
1	2	3	4	5	6	7
1.						
2.						
3....						
<b>Grand Total</b>						

Date:

Signature (Treasurer of the Political Party)

Note: Separate annexures may be filed for payments made /authorized by central headquarters of a party, or by State units.

## ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/Virtual Campaign/EEPS/2022

Dated: 15<sup>th</sup> January, 2022

To

The Chief Electoral Officers of  
All States and UTs

Subject: Revised format of Abstract Statement of Election Expenses for Candidates and Statement of Election Expenditure of Political Party-Reg.

Madam/Sir,

I am directed to refer to the Commission's letter no. 76/ECI/INST/FUNC/EEM/EEPS/2019/Vol. XVII, dated 8<sup>th</sup> May, 2019 (copy enclosed) regarding last revision of format of Abstract Statement of Election Expenses for Candidates and Statement of Election Expenditure of Political Party and to state that keeping in view of increasing trend of Virtual Campaigning by Candidates and Political Parties in elections, the Commission has decided to revise the formats of Abstract Statement of Election Expenses for Candidates and Statement of Election Expenditure of Political Party.

2. The Candidates are required to submit their Abstract Statement of Election Expenditure along with their Day-to-Day Account Register required to be maintained by Candidates under section 77 of the R. P. Act, 1951 with the DEOs concerned under section 78 of the R. P. Act, 1951 within 30 days of declaration of election results. The existing format of Abstract Statement of Election Expenses of Candidates has been revised to incorporate the expenditure incurred by Candidates in Virtual Campaigning in Schedule 11 and Row VIII in Part II. Revised format of Abstract Statement of Election Expenses for Candidates is enclosed.

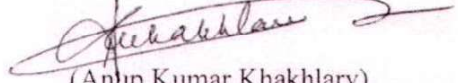
3. Political Parties are also required to submit their Statement of Election Expenditure within 75 days/90 days of completion of Assembly/Lok Sabha elections respectively before the ECI (Recognised Political Parties) and the CEOs concerned (Unrecognised Political Parties). The existing format of Statement of Election Expenditure of Political Party has been revised to incorporate the expenditure incurred by Political Parties in Virtual Campaigning in Schedule 24 A & 24 B, Row 5.4 (vii), Row 6.4 (vii) and Row 7G(III). Revised format of Statement of Election Expenditure of Political Party is enclosed.

4. You are requested to kindly bring it to the notice of all Contesting Candidates and Political Parties impressing upon them to lodge their election expenditure in the revised

format only. The same may also be brought to the notice of DEOs, ROs, Expenditure Observers and other election authorities for necessary action.

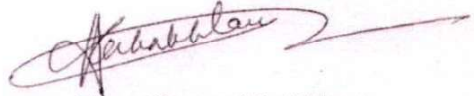
5. A copy of the instruction issued in this regard may be endorsed to the Commission.

Yours faithfully,

  
(Anup Kumar Khakhlary)  
Under Secretary

Copy to:-

1. All National and State Recognised Political Parties. (By Special Messenger/Speed Post)
2. Sr. PPS/PPS/PSs/PAs to SG, Sr. DEC, DECs, Sr. Pr. Secy., Directors, Pr. Secy., Secy.
3. CEMS-I, II, III, IV and PPEMS

  
(Anup Kumar Khakhlary)  
Under Secretary

*(Hindi version follows)*

PART – I : ABSTRACT STATEMENT OF ELECTION EXPENSES		
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	(a) Campaign, through print and electronic media including cable network, bulk SMS or internet and Social media in privately owned newspapers/TV/radio channels etc. (Enclose as per Schedule-4)				
	(b) Campaign, through print and electronic media including cable network, bulk SMS or internet and Social media in newspapers/TV/radio channels etc. owned by the candidate or by the political party sponsoring the candidate (Enclose as per Schedule-4A)				
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				
VII	Expenses incurred on publishing of declaration regarding criminal cases (Enclose as per Schedule-10)				
VIII	<b>VIII Expenses incurred on Virtual Campaign (Enclose as per Schedule 11)</b>				
	Grand Total				

<b>PART III : ABSTRACT OF SOURCE OF FUNDS RAISED BY CANDIDATE</b>		
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 \_\_\_\_\_  
Officer

District Election  
Office Seal

**Schedules- 1 to 11: Details of Elections Funds and Expenditure of Candidate**

<b>Schedule- 1</b>						
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					
<b>Schedule- 2</b>						
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
			Source of Expenditure			
			Amount by Candidate/Agent	Amount by Political Party	Amount by Others	
1						
2						
3						

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							

**Schedule- 10**

Details of expenditure incurred on publishing criminal antecedents, if any in newspaper and TV Channel

Sl. No.	Newspaper			Television			Mode of payment (electronic/cheque/DD/Cash) (Pl. specify)
	Name of Newspaper	Date of publishing	Expenses that may have been incurred (in Rs.)	Name of channel	Date & Time of insertion/telecast	Expenses that may have been incurred (in Rs.)	
1	2	3	4	5	6	7	8
Total							

Schedule 11							
Details of election expenses incurred on Virtual Campaign							
Sl. No.	Nature of Virtual Campaign (Indicate Social Media Platforms/Apps/Other means)	Name of content creator	Name of media to disseminate message	Total Amount in Rs.	Sources of Expenditure		
					Amount by candidate/agent	Amount by political party	Amount by others
1	2	3	4	5	6	7	8

**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

STATEMENT OF ELECTION EXPENDITURE OF POLITICAL PARTY IN ELECTIONS  
TO LOK SABHA/ASSEMBLY

(from the date of announcement of election till the date of completion of election)

1. Name of political party: .....
2. Election to the Lok Sabha/Legislative Assembly of State.....  
(mention the name of the state in case of Assembly and strike out which is not relevant)
3. Date of announcement of election .....4. Date of completion of election.....

**PART - A**

5. Details of Election Expenditure incurred/authorized at Party Central Headquarters

5.1	a. Opening balance of party funds at Party Central Headquarters (on date of announcement of election)	Amount
	Description	Amount
	(i) Cash in hand	
	(ii) Bank balance (Please mention name of the bank and branch)	
	Total	
5.2	a. Gross receipts of Party Central Headquarters from all sources from the announcement of election to the date of completion of election	Amount
	Description	Amount
	(i) Cash	
	(ii) Cheque or draft etc.	
	(iii) In kind (Received complimentary goods or services from any person/entity) (Please mention details and notional value of such item- goods or services such as helicopter services etc. received as complimentary from any person/entity)	
	Total	

5.3	<p>a. Gross Expenditure incurred/authorized by Party Central Headquarters for general Party propaganda from the announcement of election to the date of completion of election ( If more than one state are involved, then the state wise total expenses incurred by the Party Central Head Quarters is to be given in Schedule-1)</p>	
	Description of Gross expenditure by Party Central Headquarters	Amount
	(i) Cash	
	(ii) Cheque/ draft etc.	
	(iii) Expenditure authorized, but remaining outstanding on date of completion of election	
	Total	
	<p>b. Breakup of the above general Party propaganda expenses incurred/authorized by Party central headquarters</p>	
	(i) Travel expenses of Star Campaigners as mentioned in explanation 1 of Section 77 of R.P. Act,1951 (Details to be enclosed in format given in Schedule- 2)	
	(ii) Travel expenses of leaders other than Star campaigners. (Details to be enclosed in format given in Schedule- 2A)	
	(iii) Expense on Media advertisement (print and electronic, bulk sms, cable, website, TV channel etc.) on General Party propaganda (Details to be enclosed in format given in Schedule- 3)	
	(iv) Expense on Publicity Materials including posters, banners, badges, stickers, arches, gates, cutouts, hoardings, flags etc. for general party propaganda (Details to be enclosed in format given in Schedule- 4)	
	(v) Expense on Public meetings/processions/rally etc. for general party propaganda (Details to be enclosed in format given in Schedule- 5)	
	(vi) Any other expense towards General Party propaganda (Details to be enclosed in format given in Schedule- 6)	
	Total expense on general party propaganda	

5.4	a. Gross Expenditure incurred/authorized by Party Central Head Quarters for the Candidate(s)			
	(i) Total lump sum payment(s) to candidate(s) of the party or other candidate(s) authorized/ incurred by Party Central Head Quarters, either in cash or by Instruments like- cheque/ DD/PO/RTGS/Fund Transfer etc.  (Details to be enclosed in format given in Schedule- 7)			
	(ii) Total Expense on Media Advertisement (print and electronic, bulk sms, cable, website, TV channel etc.) for specific candidate(s) with photo or name or attributable as election expenses of candidate(s)  (Details to be enclosed in format given in Schedule- 8)			
	(iii) Total expense on Publicity Materials (like posters, banners, election material etc) with photo and/or name of the candidate(s)  (Details to be enclosed in format given in Schedule- 9)			
	(iv) Total Expense (Other than general party propaganda) on Public meetings/processions etc (barricades /audio etc /hired vehicles for the audience /supporters) at the rally of Star Campaigners or other leaders with candidate(s) (Details to be enclosed in format given in Schedule- 10)			
	(v) Any other expense for candidate(s)  (Details to be enclosed in format given in Schedule- 11)			
	(vi) Expenditure incurred on publishing criminal antecedents of the candidate(s) by Party Central Headquarters (Details to be enclosed in format given in Schedule-23A)			
	<b>(vii) Expenses on virtual campaign through Social Media platforms/Apps/Other means by Party Central Headquarters (Details to be enclosed in format given in Schedule 24A)</b>			
	Total expense on candidate (s)			
5.5	Total lump sum amount given by Party Central Headquarters to State Unit(s) of the Party (including the districts and local units) or other party for election expenses (Please mention state wise amount). If political party makes payment(s) on more than one occasion then date wise details are to be mentioned.			
	Name of State Unit of Party to which payment made/ Name of Other Political Party (if any)	Date(s) of Payment	Cash, Cheq / DD no. etc	Amount
	1			
	2.			

	3. etc.		
	Total		
5.6	a. Closing Balance of party funds at Party Central Headquarters on the completion of election	Amount	
	Description	Amount	
	(i) Cash in hand		
	(ii) Bank balance (Please mention name of the bank and branch)		
	Total		

**PART-B**

6. Details of Election Expenditure incurred/authorized by State Unit of the political party or by State Party Headquarter including all district level and local units for the State of .....

- I. If political party incurs/ authorizes election expenses in more than one state, the details for each state is to be given in separate sheet as per this pro-forma,
- II. The state political party having headquarters within the state shall submit report in this pro-form.

6.1	a. Opening balance of State Unit (including district level units and local units) ( on the date of announcement of election)	Amount
	Description	Amount
	(i) Cash in hand	
	(ii) Bank Balance (Please mention name of the bank and branch)	
	Total	
6.2	a. Gross receipts from all sources from the date of announcement of election to the date of completion of election by State Unit ( including district level units and local units in the state)	
	Description	Amount
	(i) Cash	
	(ii) Cheque or Draft etc.	

	(iii) In kind (Received complimentary goods or services from any person/entity) (Please mention notional value of such item- goods or services such as helicopter services etc. received as complimentary from any person /entity)	
	Total	
6.3	a. Gross Expenditure incurred / authorized by State Unit (including district level units and local units) for General Party propaganda (from the date of announcement of election to the date of completion of election)	
	Description of Gross expenditure by State Unit	Amount
	(i) Cash	
	(ii) Cheque/ draft etc.	
	(iii) Expenditure authorized, but remaining outstanding on date of completion of election	
	Total	
	b. Break up of expenditure for general party propaganda incurred by State Unit (including District level Units and local units)	
	(i) Travel expenses on Star Campaigner(s) incurred by State Unit (Details to be enclosed in format given in Schedule- 12)	
	(ii) Travel expense on Other leaders by State Unit (Details to be enclosed in format given in Schedule- 13)	
	(iii) Expense on Media Advertisement (print and electronic, bulk sms, cable, website and TV Channel etc.) on General Party propaganda by State Unit (Details to be enclosed in format given in Schedule- 14)	
	(iv) Expense on Publicity Materials including posters, banners, badges, stickers, arches, gates, cutouts, hoardings, flags etc for general party propaganda by State Unit (Details to be enclosed in format given in Schedule- 15)	
	(v) Expense on Public meetings/processions/Rally etc. for general party propaganda by Sate Unit (Details to be enclosed in format given in Schedule- 16)	
	(vi) Any other expense for General Party propaganda by State Unit (Details to be enclosed in format given in Schedule- 17)	
	Total	
6.4	a. Gross Expenditure incurred or authorized by State Unit for Candidate(s) including District level Units and local units attributable to candidate(s) (other than for general party propaganda)	

	(i) Total lump sum payment(s) to Candidate(s) of the party or other candidate(s) authorized/ incurred by State Unit, either in cash or by Instruments like- cheque/ DD/PO/RTGS/Fund Transfer etc. (Details to be enclosed in format given in Schedule- 18)	
	(ii) Total Expense on Media Advertisement (print and electronic, bulk sms, cable, website, TV Channel etc.) for the candidate(s) with photo or name of candidate (s) by State Unit (Details to be enclosed in format given in Schedule- 19)	
	(iii) Total expense on Publicity Materials (like posters, banners, cut-outs, election materials etc) with photo and/or name of the candidate(s) by State Unit (Details to be enclosed in format given in Schedule- 20)	
	(iv) Total Expense by State Unit (Other than general party propaganda) on barricades /audio etc /hired vehicles for the audience /supporter at the rally of Star Campaigners with candidate(s) (Details to be enclosed in format given in Schedule- 21)	
	(v) Any other expense for the candidate(s) by State Unit (Details to be enclosed in format given in Schedule- 22)	
	(vi) Expenditure incurred on publishing criminal antecedents of the candidate(s) by State Unit (Details to be enclosed in format given in Schedule-23B)	
	<b>(vii) Expenses on virtual campaign through Social Media platforms/Apps/Other means by State Unit (Details to be enclosed in format given in Schedule 24B)</b>	
	Total expense on candidate (s)	
6.5	Total lump sum amount given by State Unit of the Party (including the districts and local units) to Other party(s) for election expenses. If political party makes payment(s) on more than one occasion then date wise details are to be mentioned	
	Name of State Unit of Party to which payment made/Name of other Political Party (if any)	Date (s) of Payment
		Cash, Cheque/DD etc. no.
		Amount
	1	
	2	
	3. etc.	
	Total	
6.6	a. Closing Balance of State Unit of the Party ( including the districts and local units) on the completion of election	Amount

Description	Amount
(i) Cash in hand	
(ii) Bank balance (Please mention name of the bank and branch)	
	<b>Total</b>

**PART-C**

7. Summary of all Receipts and expenditure incurred / authorized by the Political Party during election (from the date of announcement of election till completion of election) as mentioned in tables in Part -A and B.

A	Name of the Party	
B	Date(s) of Poll	
C	Election to: (mention the State names and Assembly / Lok Sabha Constituency)	
D	Opening Balance ( for Party Central Head Quarters and State/Dist./Local level units all included)	
	Description	Amount
	I. Cash in hand [5.1.a.(i)+6.1.a.(i) of all election related states]	
	II. Cash in bank [5.1.a.(ii)+6.1.a.(ii) of all election related states]	
	E	Gross receipts from date of announcement of election to the date of completion of election (both at Party Central Headquarters and State/Dist./Local level units)
	Description	Amount
	I. Cash [5.2.a.(i) + 6.2.a.(i) of all states]	
	II. Cheque or Draft [5.2.a.(ii) + 6.2.a.(ii) of all states]	
	III. In kind (or complementary receipts) [5.2.a.(iii) + 6.2.a.(iii) of all election related states]	
	IV. Total receipt(s)	

F	Gross Expenditure incurred/ authorized for general Party propaganda from the date of announcement of election to the date of completion of election (both at Party Central Headquarters and State/Dist./Local level units)	
	Description	Amount
	I. Cash or Cheque/DD etc. [5.3.a.(i) +6.3.a.(i) of all election related states]	
	II. Cheque or Draft [5.3.a.(ii) +6.3.a.(ii) of all election related states]	
	III. Expenditure authorized, but remaining outstanding on date of completion of election [5.3.a.(iii) +6.3.a.(iii) of all election related states]	
	IV. Total Expenditure on general party propaganda	
G	Gross Expenditure by Political Party incurred/ authorized for the Candidate(s) other than general party propaganda (both at Party Central Headquarters and State/Dist./Local level units)	
	Description	Amount
	I. Cash or Cheque / DD etc. payment to candidate(s) [5.4.a.(i) +6.4.a.(i)]	
	II. In kind-	
	a. Media payments [5.4.a.(ii)+6.4.a.(ii) of all election related states]	
	b. Publicity materials [5.4.a.(iii)+6.4.(iii) of all election related states]	
	c. Public meetings, processions etc.,[5.4.a.(iv) +6.4.a.(iv) of all election related states]	
	d. Any other expenses [5.4.a.(v) + 6.4.a.(v) of all election related states]	
	e. Publicity of Criminal Antecedents [5.4.a.(vi) + 6.4.a.(vi) of all election related states]	
	<b>III. Expense on virtual campaign through Social Media platforms / Apps / Other means [5.4.a.(vii) + 6.4.a.(vii) of all election related states]</b>	
IV. Total Expenditure on candidate(s)		
H	Gross Total Expenditure for general party propaganda and for candidate(s) [Total of F (IV) + G (IV) above of this table]	
I	Closing Balance (both at Party Central Headquarters and State/Dist./Local level units)	

Description	Amount
a. Cash in hand [5.6.a.(i)+ 6.6.a.(i) of election related states]	
b. Bank balance [5.6.a.(ii)+ 6.6.a.(ii) of election related states]	
c. Total Closing Balance	

**PART-D**

**Verification**

I, Shri/Smt \_\_\_\_\_ do hereby verify and declare that the account of election expenditure as furnished in the statement of election expenditure (Part A, B, C) includes all items of election expenditure incurred/authorized by the political party { Party Central Headquarters / State Unit (including District level & Local Units)\* in connection with the general elections/ Bye elections to the Lok Sabha/ ..... State Assembly and nothing has been concealed or withheld/suppressed there from, and

That the said statements of election expenditure, are true and correct account to the best of my knowledge and belief and no material fact has been concealed.

Date

Signature and Seal of Treasurer  
Or Authorized Person

Counter signed by

Signature of the Party President/  
General Secretary

Certified by the Auditor

Signature and Seal of the Auditor

\*Strike out whichever not applicable

### Expenses by Party Central Headquarters

Schedule-1					
State wise break up of Gross Expenditure authorized/ incurred by Party Central Head Quarters for general Party propaganda from the date of announcement of election to the date of completion of election					
S. No.	Name of the State	Cash	Cheque etc.	Expenditure authorized, but remaining outstanding on date of completion of poll	Total
1					
2					
3					
<b>Total</b>					

Schedule-2						
Travel expenses of Star Campaigner(s) authorized/ incurred by Party Central Headquarters						
S. No.	State and venue	Date of the meeting	Name of the star campaigner	Mode of Travel (Taxi, Helicopter, Aircraft etc.)	Name of the payee in case of Helicopter or Aircraft	Total Amount (including outstanding amt.)
1						
2						
<b>Total</b>						

Schedule-2A						
Travel expenses of Other leader(s) incurred/Authorized by Party Central Headquarters (including expenses after announcement and before nomination)						
S. No.	State and venue	Date of the meeting	Name of the leader	Mode of Travel (Taxi, Helicopter, Aircraft etc.)	Name of the payee in case of Helicopter or Aircraft	Total Amount (including outstanding amt.)
1						
2						
<b>Total</b>						

Schedule-3					
Expense(s) on Media Advertisement (print and electronic, bulk sms, cable, website and TV Channel etc. )on General Party propaganda authorized/ incurred by Party Central Head Quarters					
S. No.	State	Name of the payee	Name of media (print/electronic/ sms, cable tv etc	Date/s (of print/telecast /sms	Total Amount (including outstanding amt.)
1					
2					
3					
<b>Total</b>					

Schedule- 4				
Expense(s) on Publicity Materials including posters, banners, badges, stickers, arches, gates, cutouts, hoardings, flags etc for general party propaganda authorized/ incurred by Party Central Head Quarters				
S. No.	State	No. and Name of the Assembly/ Parl. Constituency	Details of the items	Total Amount (including outstanding amt.)
1				
2				
3				
Total				

Schedule- 5				
Expense(s) on Public meetings /procession/Rally ( like dias / audio/ barricade/ vehicles etc.) authorized/incurred by Party Central Headquarters				
S. No.	State and Venue	Date of the meeting/procession/ Rally	Details of items	Total Amount (including outstanding amt.)
1				
2				
3				
Total				

Schedule- 6						
Any other expense(s) for General Party propaganda authorized/ incurred by Party Central Head Quarters						
S. No.	State	Purpose	Date	Details of items	Total Amount (including outstanding amt.)	
1						
2						
3						
Total						

Schedule- 7						
Total lump sum payment (s) to Candidate(s) of the party or other candidate(s) if, any authorized/ incurred by Party Central Head Quarters, either in cash or by Instruments like- cheque/ DD/PO/RTGS/Fund Transfer etc. If political party makes payment (s) to candidate(s) on more than one occasion then date wise details are to be mentioned.						
S. No.	Name of the State / No. and Name of the Assembly/Parl. Constituency	Name of Candidate(s) and name of Party to be mentioned in case of other party	Date(s) of payment	Cash Amount	Cheq / DD no. etc. and Date	Total Amount paid
1						
2						
3						
4						
Total						

Schedule- 8					
Total Expense on Media Advertisement (print and electronic, bulk sms, cable, website, TV Channel etc.) for specific candidate(s) with photo or name of candidate or attributable to any candidate(s) authorized/ incurred by Party Central Headquarters					
S. No.	State	Name of the candidate(s)	Name of media (print/electronic/sms/ cable tv etc)	Date (of print/telecast /sms)	Total Amount (including outstanding amt.)
1					
2					
Total					

Schedule -9				
Total expense on Publicity Materials (like posters, banners, election materials etc) with photo and/or name of the candidate(s) or attributable to candidate(s) and authorized/ incurred by Party Central Headquarters				
S. No.	State/No. and Name of the Assembly/Parl. Constituency	Name of the Candidate(s)	Details of the item	Total Amount (including outstanding amt.)
1				
2				
Total				

Schedule- 10						
Total Expense authorized / incurred by Party Central Headquarters (Other than general party propaganda) on Public meetings /processions etc (barricades /audio etc /hired vehicles for the audience /supporters at the rally of Star Campaigner(s) or other leaders with candidate(s)						
S. No.	State and venue	Name(s) of the Star campaigner(s) and other leader(s)	Name of the Candidate(s)	Date	Items of expenditure	Total Amount (including outstanding amt.)
1						
2						
Total						

Schedule- 11					
Any other expense(s) for the candidate(s) authorized/ incurred by Party Central Headquarters					
S. No.	State	No. and Name of the Assembly/Parl. Constituency	Name of the Candidate(s)	Details of the items	Total Amount (including outstanding amt.)
1					
2					
3					
Total					

### Statewise Details of Election Expenses

Name of the State .....

Schedule-12						
Travel expenses of Star Campaigner(s) authorized/ incurred by State/ Distt./ Local Units						
S. No.	State and Venue	Date of meeting	Name(s) of the star campaigner(s)	Mode of Travel (Taxi, Helicopter, Aircraft etc.)	Name of the payee in case of Helicopter or Aircraft	Total Amount (including outstanding amt.)
1						
2						
3						
<b>Total</b>						

Schedule-13						
Travel expenses of other leader(s) authorized/ incurred by State/ Distt./ Local Units ( including expenses after announcement and before nomination)						
S. No.	State and Venue	Date of meeting	Name of the leader(s)	Mode of Travel (Taxi, Helicopter, Aircraft etc.)	Name of the payee in case of Helicopter or Aircraft	Total Amount (including outstanding amt.)
1						
2						
<b>Total</b>						

Schedule-14					
Expense(s) on Media Advertisement (print and electronic, bulk sms, cable, website and TV Channel etc. )on General Party propaganda authorized/ incurred by State/ Distt./ Local Units					
S. No.	State	Name of the payee	Name of media (print/electronic/sms, cable tv, website, TV Channel etc	Date (of print/telecast/sms etc.)	Total Amount (including outstanding amt.)
1					
2					
Total					

Schedule- 15				
Expense(s) on Publicity Materials including posters, banners, badges, stickers, arches, gates, cutouts, hoardings, flags etc for general party propaganda authorized/ incurred by State/ Distt./ Local Units				
S. No.	State	No. and Name of the Assembly/Parl. Constituency	Details of the items	Total Amount (including outstanding amt.)
1				
2				
Total				

Schedule- 16				
Expense(s) on Public meetings /procession/Rally ( like dias / audio/ barricade/ vehicles etc.) authorized/incurred by State/ Distt./ Local Units				
S. No.	State and Venue	Date of the meeting/procession/Rally	Details of items	Total Amount (including outstanding amt.)
1				
2				
Total				

Schedule- 17				
Any other expense(s) for General Party propaganda authorized/ incurred by State/ Distt./ Local Units				
S. No.	State	Purpose/Details of the items	Date of expenditure	Total Amount (including outstanding amt.)
1				
2				
Total				

Schedule- 18						
Total lump sum payment (s) to Candidate(s) of the party or other candidate(s) if, any authorized/ incurred by State/ Distt./ Local Units, either in cash or by Instruments like- cheque/ DD/PO/RTGS/Fund Transfer etc. If State/ Distt./ Local Units makes payment (s) to candidate(s) on more than one occasion then date wise details are to be mentioned.						
S. No.	Name of the State / No. and Name of the Assembly/ Parl. Constituency	Name of Candidate(s) and name of Party to be mentioned in case of other party	Date(s) of payment	Cash Amount	Cheq / DD no. etc. and Date	Total amount paid
1						
2						
3						
4						
Total						

Schedule- 19					
Total Expense on Media Advertisement (print and electronic, bulk sms, cable, website, TV Channel etc.) authorized/ incurred by State/ Distt./ Local Units for specific candidate(s) with photo or name of candidate(s) or attributable to any candidate(s)					
S. No.	State	Name of the candidate(s)	Name of media (print/electronic/ sms/ cable tv, etc	Date (of print/telecst/sms etc.)	Total Amount (including outstanding amt.)

1					
2					
Total					

Schedule -20					
Total expense on Publicity Materials (like posters, banners, election materials etc) with photo and/or name of the candidates or attributable to candidate(s) authorized/ incurred by State/ Distt./ Local Units					
S. No.	State/No. and Name of the Assembly/Parl. Constituency	Name of Candidate(s)	Details of the items	Total Amount (including outstanding amt.)	
1					
2					
Total					

Schedule- 21						
Total Expense authorized / incurred for the candidate(s) by State/ Distt./ Local Units (Other than general party propaganda) on Public meetings /processions etc., (barricades /audio etc., /hired vehicles for the audience /supporters at the rally of Star Campaigner(s) or other leader(s)						
S. No	State and venue	Name(s) of the Star campaigner(s) and other leader(s)	Name of the Candidate(s)	Date	Items of expenditure	Total Amount (including outstanding amt.)
1						
2						
Total						

Schedule- 22					
Any other expense(s) for the candidate (s) authorized/ incurred by State/ Distt./ Local Units					
S. No.	State	No. and Name of the Assembly/Parl. Constituency	Name of the Candidate(s)	Details of the items	Total Amount (including outstanding amt.)



<b>Schedule 24A</b>					
Total expenses incurred/authorized on virtual campaign through Social Media platforms/Apps/Other means on General Party Propaganda authorized incurred by Party Central Head Quarters					
Sl. No.	State	Nature of Virtual Campaign (Indicate Social Media Platforms/Apps/Other means)	Name of content creator	Name of media to disseminate message	Total Amount (including outstanding amount)
1	2	3	4	5	6

<b>Schedule 24B</b>					
Total expenses incurred/authorized on virtual campaign through Social Media platforms/Apps/Other means on General Party Propaganda authorized incurred by State/District/Local Units					
Sl. No.	State	Nature of Virtual Campaign (Indicate Social Media Platforms/Apps/Other means)	Name of content creator	Name of media to disseminate message	Total Amount (including outstanding amount)
1	2	3	4	5	6