



By Speed Post/E-Mail

भारत निर्वाचन आयोग
ELECTION COMMISSION OF INDIA
निर्वाचन सदन, अशोक रोड, नई दिल्ली - 110001
Nirvachan Sadan, Ashoka Road, New Delhi-110001

No.56/CR-Pol Party/2025/PPEMS

Dated 1st December, 2025

To

The President/General/Chairperson of all
Registered Un-recognized Political Parties (RUPPs)
(as per the list attached)

Subject: Contribution Reports under Sections 29B & 29C of the Representation of the People Act, 1951 read with Rule 85B of the Conduct of Election Rules, 1961 – Reports Received after Due Date – Not Taken on Record – Regarding.

Sir/Madam,

I am directed to refer to the subject cited above and to state that Political Parties are registered with the Election Commission under Section 29A of the Representation of the People Act, 1951. The Section 29B of the said Act provides that every political party may accept any amount of contribution voluntarily offered to it by any person or company other than a Government company.

2. Further, under Section 29C (1), every political party, in each financial year, is required to prepare a report in respect of the contribution in excess of twenty thousand rupees received by it from any person or any company other than Government company in that financial year. The sub-section (3) provides that such report for a financial year shall be submitted by the treasurer of the party or any other person authorised by the party in this behalf before the due date for furnishing a return of its income of that financial year under section 139 of the Income Tax Act, 1961 to the Election Commission.

3. Section 29C (4) mandates that where the party fails to submit a report under sub-section (3), then, notwithstanding anything contained in the Income Tax Act, 1961, such political party shall not be entitled to any tax relief under that Act.

4. The Commission had issued guidelines on Transparency and Accountability in party funds and Election Expenditure vide its instructions dated 29.08.2014 and 14.10.2014 that stipulates that Registered Un-recognized Political Parties (RUPPs) shall file all reports, namely, the contribution reports in Form 24A (appended to Rule 85 B of the Conduct of Elections Rules, 1961), the Audited Annual Accounts as certified by the chartered Accountants and the Election Expenditure Statements, with the Chief Electoral Officer (CEO) of the State where the party Headquarter is situated (copy enclosed).

5. It has been observed that several Political Parties are submitting their Contribution Reports with the CEO after the due date, which is not in conformity with Section 29C (3) of the Representation of the People Act, 1951. The Commission therefore hereby informs that any

Contribution Report of Political Party received after the due date shall be treated as non-compliance within the meaning of Section 29C(3) of the Representation of the People Act, 1951, and shall not be taken on record for any purpose.

Yours faithfully,



(Ajay Kumar Verma)
Secretary

Copy for information and necessary action to CEOs of all States/UTs

Please Refer Only
18/08/2014

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

No.76/PPEMS/Transparency/2013

Dated: 29th August 2014

To

1. The President/General Secretary of all Political parties
2. The Treasurer of all Political parties

Subject: Guidelines on transparency and accountability in party funds and election expenditure matter- regarding.

Sir/Madam,

Under article 324 of the Constitution, Election Commission of India is vested with the responsibility to conduct free and fair elections. Concerns have been expressed in various quarters that money power is disturbing the level playing field and vitiating the purity of elections. To curb the abuse of money power during elections, the Election Commission has issued several instructions in the past to the candidates and political parties from time to time.

2. It is desirable for the political parties to observe transparency and accountability in respect of funds raised and expenditure incurred, both during elections and in other times. Further, in the interest of conduct of free and fair elections, it is necessary and expedient to provide guidelines for bringing transparency and accountability with regard to funds of political parties.

3. In order to formulate the guidelines, the Commission sought comments/suggestions/inputs from all recognized political parties. While most of these parties supported the issue of transparency guidelines, some others had a different view. Having regard to the suggestions received from the political parties and in the interest of purity of election process, the Commission hereby issues the following guidelines under Article 324 of constitution, to bring transparency and accountability in funding of political parties:

- (i) Proviso (a) to Section 13A of Income Tax Act 1961, inter alia, provides that political party shall keep and maintain such books of accounts and other documents as would enable proper deduction of its income there from. Accordingly, it is required that (a) the treasurer of the political party or such person as authorized by the party, besides ensuring maintenance of the accounts at all State and lower levels, shall maintain consolidated accounts at the central party Head Quarters as required under the aforesaid provision, (b) the accounts so maintained by him/her shall conform to the guidance note on Accounting and Auditing of political parties, issued by the Institute of Chartered Accountants of India (ICAI), and (c) the Annual Accounts shall be audited and certified by the qualified practicing Chartered Accountants.
- (ii) The Commission has amended the requirements for registration of a new political party w.e.f. 8th October 2010, which inter-alia, require a party to submit a copy of its audited annual accounts. Accordingly, in order to bring uniformity, all political parties shall submit to the Commission or to such authority as mentioned in para (vi) below, a copy of the audited Annual Accounts with Auditor's report for each financial year, before 31st October of each year.
- (iii) The provisions of section 80GGB and 80GGC of I.T. Act 1961, inter alia, state that no deduction shall be allowed on the contributions made in cash by any person or company to a political party. Accordingly, the political party shall maintain name and address of all such individuals, companies or entities making donation to it, excepting petty sums, donated by the public only during its public rallies. Further, any

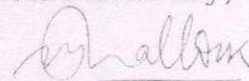
amount/donation received in cash, shall be duly accounted in relevant account books and deposited in the party's bank account within a week of its receipt. However, the party can retain a reasonable amount required for day to day functioning of the party and for defraying the cash expenses.

- (iv) Section 40A (3) of Income Tax Act, 1961, provides that all payments exceeding Rs. 20,000/- by any business entity to a person in a day are required to be made by account payee cheque/draft, except the exempted category as provided in Rule 6 DD of Income Tax Rules, 1962. Similarly, if a party is incurring any expenditure, it shall ensure that no payment in excess of Rs. 20,000/- is made in a day to any person or company or entity in cash, except where (a) the payment is made in a village or town, which is not served by a bank; or (b) the payment is made to any employee or party functionary towards salary, pension or for reimbursement of his expenses; or (c) cash payment is required under any statute.
- (v) Section 77(3) of the R.P. Act, 1951 provides for a ceiling of election expenditure for a candidate. Therefore, if the party desires to provide any financial assistance to its candidates for their election expenses, such assistance shall not exceed the prescribed ceiling. Any payment in this regard by the party shall be made only through crossed account payee cheque or draft or through bank account transfer and not in cash.
- (vi) While the recognized political parties shall file all reports, namely, the contribution reports in Form 24A, The Audited Annual Accounts as certified by the Chartered Accountants, referred to in para 3 (i) above, and the Election Expenditure Statements, with the Election Commission of India, the unrecognized parties shall file the same with the Chief

Electoral Officer (CEO) of the respective states (i.e. the state where the party Head Quarters is situated) in the prescribed time and manner.

4. The above guidelines shall apply to all political parties with effect from 1st October 2014.

Yours faithfully,



(MALAY MALLICK)
UNDER SECRETARY

Copy to: -

1. All CEOs with request to bring it to the notice of all political parties of their respective states.
2. The Chairman, Central Board of Direct Taxes, North Block, New Delhi for making relevant rules for the political parties.
3. The President, Institute of Chartered Accountants of India, ICAI Bhawan, Indraprastha Marg, Post Box No. 7100, New Delhi- 110022, for incorporating the points in the Guidance note on political parties.

By Speed Post

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi – 110001

No.76/PPEMS/Transparency/2014 | 672 to 606

Dated: 14th October, 2014

To

The Chief Electoral Officers of
All States and UT's.

Subject: Guidelines on transparency and accountability in- party funds and election expenditure - submission of reports by unrecognized political parties – regarding.

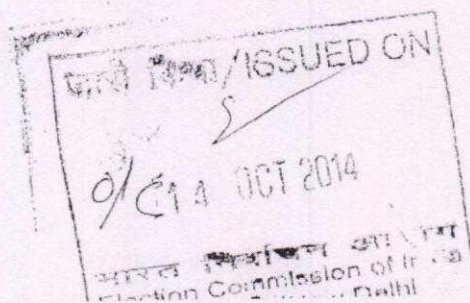
Sir/Madam,

I am directed to refer the Commission's letter of even No. dated 29th August, 2014 on the subject cited and to state the recognized political parties shall file all reports, namely, (a) the contribution reports in Form 24A, (b) the Audited Annual Accounts, with Auditor report and (c) the Election Expenditure Statements, with the Election Commission of India and the unrecognized parties shall file the same with the Chief Electoral Officers (CEO) of the respective states (i.e. the state where the party Head Quarters is situated) in the prescribed time and manner. The above mentioned guidelines are applicable to all political parties with effect from 1st October, 2014. (Copy enclosed)

2. In view of the above I am directed to request you to bring it to the notice of all such unrecognized political parties having their Head Quarters/official address for correspondence in the state, as per the Commission's Symbol Order notification, to submit the requisite reports in the office of the CEO. (A copy of the Commission's Symbol Order Notification dated 10.03.2014, amendment notification dated 16.09.2014 and letter No. 56/2014/PPS-II dated 26.09.14 are enclosed herewith for ready reference).

3. On receipt of the reports from the State level unrecognized political parties, the following procedure shall be followed by CEO office:

- (i) Scanned copies of the contribution reports, Annual audited accounts and Statements of election expenditure shall be uploaded on the websites of CEOs of the respective states, within 3 days of receipt of the same for viewing by the public. This should be done under the heading "Reports and Accounts statements of State level Political parties", with links from "current news."
- (ii) The list of reports/statements filed by the unrecognized political parties shall be compiled and uploaded on the CEO's website within 24 hrs of the due date, as per proforma enclosed herewith (Annexure- A,B,C). The list shall be periodically updated by the CEO office, within 3 days of receipt statement/report from any political party. The status report



should have links to the scanned copy of the concerned party's report/statements.

(iii) The last dates for filling of reports/statements by political parties are as under:

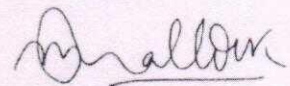
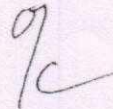
1. Contribution reports- 30th September every year or such date, as extended by CBDT, for filing Income Tax Return.
2. Annual Audited account- 31st October every year.
3. Statement of election expenditure- within 75 days of completion of Assembly election and 90 days of completion of Lok Sabha election.

(iv) In case of default in filling the reports/statements, it should be brought to the notice of the political parties concerned, by writing a letter to that effect and the letter should also be put on the website of CEO.

(v) A copy of the contribution report, shall be forwarded to the Principal Chief Commissioner of Income Tax of the state concerned mentioning the date of submission of such report by the political party. The parties which have not submitted the contribution report in time shall be processed by the Income Tax Department, for denial of tax benefit in accordance with Section- 29 C of the R.P. Act. 1951.

(vi) The contribution report shall also be forwarded to Ministry of Home Affairs, Government of India for scrutiny and action by that Ministry about any donation received from foreign sources, as defined under clause (j) of Section 2 of Foreign Contribution (Regulation) Act, 2010.

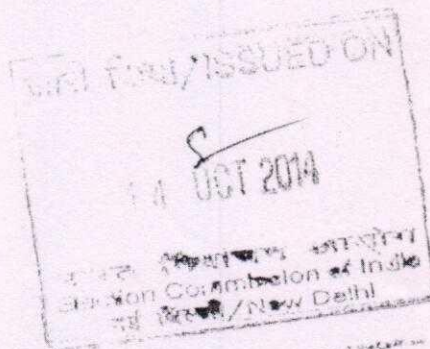
Yours faithfully,



(MALAY MALLICK)
UNDER SECRETARY

Copy to: 167

Director (IT) to facilitate the proposed changes in the website of CEO's and ECI.



Annexure - A

Status of filing Contribution report by the unrecognised 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.

Date:

Signature

Chief Electoral Officer

Annexure- B

Status of filing Annual Audit Report by the unrecognised 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: dt. _____

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.

Signature

Chief Electoral Officer

Date: