ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 505/Meeting/IT Module/PPEMS/2022   Dated: 30ᵗʰ June, 2023

To

The President/General Secretary
of all Political Parties

Sub: Online filing of Contribution Report, Audited Annual Accounts and Election Expenditure Statements by Political Parties-Reg.

Madam/Sir,

Political Parties are an important institution and stakeholder in the electoral space as they act as bridge for voters and the contesting candidates in the elections. As multi-party system is a foundational feature of our democracy, Political Parties, in that role also enjoy a higher status in the eyes of the electors. In recognition of this, Part IVA of the Representation of People Act, 1951 provides the condition of registration & thereafter the privilege of tax exemptions to the registered Political Parties. As tax exemptions amplify public funds in terms of cost of revenue forgone, it is incumbent upon Political Parties to adhere to the principles of democratic functioning and transparency in the electoral processes, particularly in their financial disclosures, which also contributes to an informed and vigilant elector. This is a sin qua non for conduct of free and fair elections.

2.   As you are aware, under the Representation of the People Act, 1951 and also the transparency guidelines issued by the Election Commission of India (ECI), political Parties are required to submit following financial statements with the ECI /Chief Electoral Officer of respective States/UTs –

I.   **Contribution Report** under section 29C of the Representation of the People Act, 1951, read with Rule 85B of the Conduct of Elections Rules, 1961,

II.   **Election Expenditure Statement[(a)Final Statement and (b)** Part Statement under Commission's instruction dated 07.04.1996 issued in pursuance of the direction of Hon'ble Supreme Court of India in the case of Common Cause vs Union of India & Oth., (AIR 1996 SC 3081) and subsequent instructions no. 76/EE/2012-PPEMS, dated 21.01.2013, 76/Instructions/2015/EEPS/Vol.II dated 8ᵗʰ September,2015 and Instruction no. 76/Virtual Campaign/EEPS/2022, dated 15.01.2022.

III.   **Audited Annual Accounts** under Commission's instruction no. 56/AA/ICAI Report/2015/PPEMS, dated 27.04.2015 and instruction no. 56/AA/2020-21/PPEMS, dated 21.01.2022.
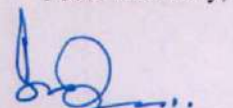
In this regard, Commission's instruction/clarifications regarding transparency guideline no. 76/PPEMS/Transparency/2013, dated 29.08.2014 and instruction no. 76/PPEMS/Transparency/2014, dated 19.11.2014 also refers.

3.   Various instances have come to notice where number of political parties have either not filed one or more requisite financial statements as stated above or have filed delayed/ inadequate / incomplete details, that too in a non-standardised manner.

4.   With the twin objectives of facilitating political parties to overcome the difficulties in physical filing of reports and secondly, to ensure timely filing of financial statements in the prescribed / standardized formats, ECI had developed IT modules for online submission of financial statements. The tech-based system is also enabled to receive statements only from the authorized representative of the party, send reminders on the registered mobile number and registered emails and progressively keep digital records. Thus both a convenient & seamless IT framework.

5.   A comprehensive guiding Manual with graphical representation, and FAQs are being annexed with this letter, explaining the online module and the process of filing reports online. This has been prepared to facilitate Political Parties to file the report in a hassle free and smooth manner. The Manual and FAQs are also available on the ECI Website.

6.   The Commission urges all the Political Parties to start filing above mentioned financial reports through online mode. To start the onboarding process, you are requested to provide name of the signatory authorized to sign financial statements, his mobile number and authorized email which party plans to use for the purpose, preferably within 15 days. However, if a political party does not wish to file the financial report through online mode for some reasons (to be conveyed to the Commission in writing), it may continue to file its reports in hard copies along with CDs/Pen drive in the prescribed formats, which Commission will in turn publish online along with letter of the party justifying non-filing of financial statements online.

7.   For further guidance on the online filing of above-mentioned financial reports, if you wish, a hands-on training programme can be organized by the Commission for the designated person(s) from your organization, on prior intimation. You may share the e-mails and mobile numbers of the persons designated from your party to the undersigned, for fixing the date and time of training as per convenience. Copy of this letter, formats, user manuals, FAQs are being uploaded on ECI website for easier access.

8. Kindly acknowledge the receipt of this letter.

Yours faithfully,

(BINOD KUMAR)
SECRETARY
(bkumar.eci@eci.gov.in)

Encl. as above

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

File No -505/Meeting/IT Module/PPEMS/2022   Dated   30th June 2023

To

     The Chief Electoral Officers
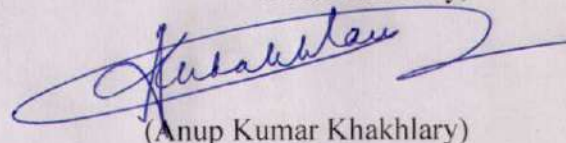
     All States / UTs

Sub: Online Filing of Contribution Reports, Audited Annual Accounts and Election Expenditure Statements by Political Parties – Reg.

Madam/Sir,

     I am directed to forward herewith Commission's letter of even number dated 30-06-2023 regarding communication to all political parties on the subject cited above. The attached communication pertains to Roll Out of the Integrated Election Expenditure Monitoring System (IEMS) portal for online filing of Contribution Report, Annual Audited Accounts and Election Expenditure Statements.

2.   I have been further directed to request you to deliver the letter along with its enclosure to all Registered Unrecognized Political Parties (RUPPs) whose head quarters are located in your State/UT.

Yours faithfully,

(Anup Kumar Khakhlary)

Under Secretary

Frequently Asked Questions (FAQ)

1. **What is IEMS software?**
   - IEMS (Integrated Election Expenditure Monitoring System) is web based software, which has been developed by the Election Commission of India to assist the political parties in their compliances work. Parties can file their Annual Audited Accounts, Contribution Report & both Part and Full Election Expenditure Statements through online portal.

2. **What is the purpose of IEMS software?**
   - The purpose is to make compliance process easy.

3. **How can I file all three compliance reports (Annual Audited Account, Contribution Report and Expenditure Statement both part & full) online?**
   - It is very simple and user friendly. Party should follow below mentioned steps –
       Step-1 Go to http://iems.eci.gov.in
       Step-2 For onboarding, provide the Commission with the mobile number of authorized signatory and authorized Email that party plans to use for this purpose
       Step-3 Once onboarding is done by the Commission, fill login details and confirm with OTP received on registered Phone No.
       Step-4 Click on "file New Report" and fill the all required information
       Step-5 Sign the report by the prescribed authority through Aadhar linked OTP received on registered Phone No. and then submit to ECI.
       Step-6 On filing of successful submission to ECI, you will get acknowledgment on registered mail and on registered phone No.
       (For details – you can see user manual which is available on the portal)

4. **Whether is it compulsory to file online?**
   - Manual filling can also be done. However, online filing is desirable.

5. **Whether a certified/signed hard copy of online filed report will also have to file after successful submission of online report?**
   - No, once you have filed online report and it has been accepted by the ECI, there will be no need to submit hard copy to ECI/CEO, Online filling will be deemed to be considered as compliance for the extant legal/administrative requirements.

6. **What are the advantages of IEMS software?**
   - Some benefits are as under -
       i. No hardcopy required.
       ii. Auto populated information in many cases & in some cases csv file uploading option as offline modality.

iii.   Digital signature removes any chance of unauthorized filing.

iv.   Smooth edit / revision.

v.   Any where any time access.

vi.   User friendly.

vii.   Easy and full disclosure as per ECI guidelines

viii.   Instant acknowledgement of filing status.

ix.   Regular update about due date.

x.   Easy, regular & real time correspondence.

7. To whom you can connect while facing any problem during online submission?

➤ The online portal is user friendly. Further all steps have been explained in very comprehensive and detailed manner in the "user manual", which is available on the ECI portal. Still, in case of any kind of problems in operation or information or steps etc, the party may contact us.

8. Can we edit / revise our already filed report?

➤ Yes, after logging, click on "Revised Report" button you can submit a revised report.

9. How can we update our party's information like correspondence address / Phone No/ email / authorized signatory etc?

➤ Party can't change/ update its basic information or contact details etc. Parties desiring to update any details, has to inform, in writing, to ECI Political Party Division. After receiving the request from party, ECI will update your profile after due verification.

10. If any dispute within a party (like fraction, symbol or officers related) then who will operate login credentials?

➤ In case of any dispute arising within a party, the online access will be suspended by the ECI till the time the issue is resolved. Further hard copy will be accepted in such manner as decided by ECI, on a case to case basis.

11. What will happen if political parties fail to submit their compliance reports within due date?

➤ Though Political parties are allowed to file their compliance reports even after due date by using same online platform, the consequences of non filing of compliance report within due date will remain, as they were applicable in case of manual submission. (For more details, please refer our transparency guidelines available on www.eci.gov.in). Non-filing or late filing of reports will entail consequences as per law and instructions of ECI, as applicable in case of a particular compliance.

12. How the political party will get to know that its compliance report has been submitted successfully ?

➢ When the party will submit compliance report online, acknowledgment will be sent via registered email and an sms will also be sent on registered phone number.

13. My party has not received online credentials. What should I do?

➢ The authorized person of the party with all registration documents and a copy of registration certificate may approach Political Party Division for this purpose.

14. Who is authorized to operate IEMS?

➢ As per Sec-29C of RPA -1951, the Political Party is required to inform about authorized signatory and his/her email, phone no. and address. The credentials will be shared on registered email id after verification process.

15. After submission of online report how a party may know the current status of their report?

➢ After submission of online compliance report, political party will be able to see the status of its report on its dashboard.

16. How can a party know about due date of filling of report?

➢ To keep updating the political party about due date of report, IEMS software will send regular alerts before due date to remind parties to complete their compliance on time.

17. How can a party see the already submitted reports?

➢ On IEMS portal, you can see all the filed reports. You can revise / download them.

18. Whether this portal is for both Recognized and Unrecognized parties ?

➢ Yes, all registered parties, whether they are recognized or unrecognized, can file the reports through IEMS portal. Every party, whether recognized or unrecognized has been allotted separate login credential which will have to be used to use IEMS portal.

19. Has jurisdiction of ECI and State CEOs have been merged into one?

➢ No, the jurisdiction, [for receiving & processing of compliance reports], for an registered unrecognized party will be with the CEO of a state where party's headquarter is situated. ECI has delegated this work of compliance for RUPPs to respective CEOs, however, ECI retains original mandate and jurisdiction for all these compliances. The jurisdiction for receiving & processing reports by all recognized parties, whether national or state, will remain with ECI – New Delhi.

20. Is there any additional report that will have to be filed before ECI or CEO after the launch IEMS portal?

> No, there is no additional report being asked from the political party. All those compliance reports which are being submitted to the ECI/CEO by the political parties will remain same. Only mode has been upgraded to make the compliance easy.

21. **What the political parties have to do now?**
    > No additional formalities are required from political parties to switch over to digital mode. It is requested that every political party should keep update their communication information (Email/Phone No/ address / authorized signatory) so that login credentials, alerts regarding due date, reminders etc can be communicated properly.

22. **Is there any change in format of existing compliance reports, which are to be submitted online?**
    > No. Format has not been changed. All reports will be filed in old prescribed format, but in online mode on the portal.

23. **In the existing system, hard copy of report is stamped by the political party and Auditor, if so applicable. How stamping will be possible in online system?**
    > No stamping is required, if political party files report online through IEMS. Every report will be e-signed by the authorized signatory of a political party by using registered aadhar linked phone number. Further, if signature of an Auditor is also required, the Auditor will also e-sign the report.

24. **Will UDIN still remains mandatory for AAA even after report is e- signed by the Auditor?**
    > Yes, UDIN remains mandatory in online reporting as well. Auditor has to place UDIN before submitting the report, (as per ICAI guidelines). Without UDIN report cannot be submitted to ECI/CEO.

25. **How the political party will be informed, if any discrepancy is observed by the ECI/CEO in the filed report ?**
    > The party will be informed online (email & portal) and by speed post.

26. **In which financial year IEMS portal is going to roll out?**
    > All parties are requested to file all compliance report through IEMS portal from the Financial Year 2023-24 onwards.

27. **Is there any user manual available to guide step by step operation of IEMS portal ?**
    > Yes, ECI has prepared detailed user manual, which will be provided to every political party. Further, the manual will also be available on IEMS portal & ECI website.

Integrated Election Expenditure Monitoring System

User Manual

Table of Contents

1   Introduction

IEMS Application is a user-friendly, secure online platform which enables Political Parties to submit online prescribed compliance documents like-

- Contribution Report (Form 24A)
- Annual Audited Accounts
- Election Expenditure Statement (Part)
- Election Expenditure Statement (Final)

Political Parties will be able to access the portal by doing login with Username, Password and OTP, which will be provided by Election Commission of India. ECI will provide default password which can be changed after first login.

1.1   Key Features of IEMS User Manual

- User friendly and well-designed online Application.
- Easy to monitor status of filing and already filed reports.

Software Requirements & Compatibility

IEMS web application is compatible with various Operating Systems and Web Browsers. The list of the compatible Operating Systems & Web Browsers may be seen below:

1.   Compatible Operating Systems & Recommended Version

- Windows (Windows 10+)
- Mac (macOS 11+)
- Linux (Ubuntu LTS releases 18.04 or later)
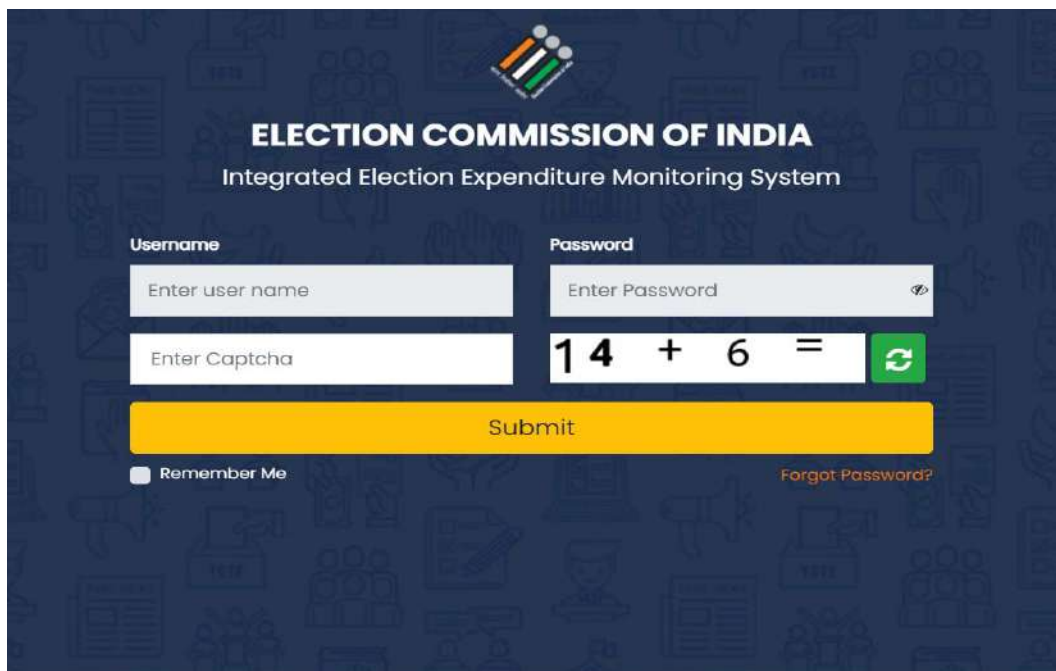
2. Compatible Web Browsers & Recommended Version

- Chrome (v110+)
- Firefox (v102+)
- Safari (v16.2+)
- Microsoft Edge (v110+)
- Internet Explorer (IE11)

2   Getting Started

Credentials of Political Parties such as name of Political Party, registered address, authorized signatory, Mobile No., and E-mail id, etc. will be generated by the Election Commission of India based on the records of the Political Parties available in ECI. The Political Parties shall use these credentials to file their above mentioned Financial Reports. If any Political Party does not find their credentials updated or in case of any discrepancy, they should make a request with all their records to the ECI for updating credentials and after due verification it will be updated by the ECI. Political Parties are advised to communicate promptly in case of any change occurring in any of the credentials well in time to the ECI to avoid any inconvenience in filing of their duly authorized financial reports.

2.1   Login to the Application
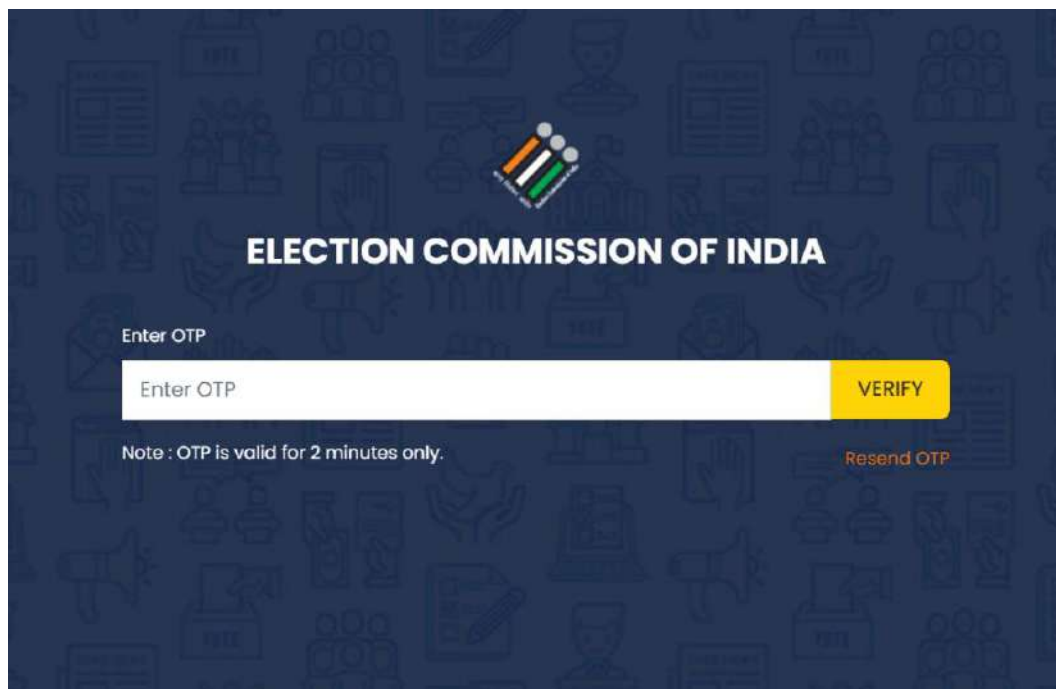
- Navigate to https://iems.eci.gov.in/
- Enter Username, Password, Captcha and click on Submit.

- Enter the OTP received and click on Verify.
- **Note:** The OTP will be valid only for 2 minutes.
- If you don't receive the OTP, please click on Resend OTP.
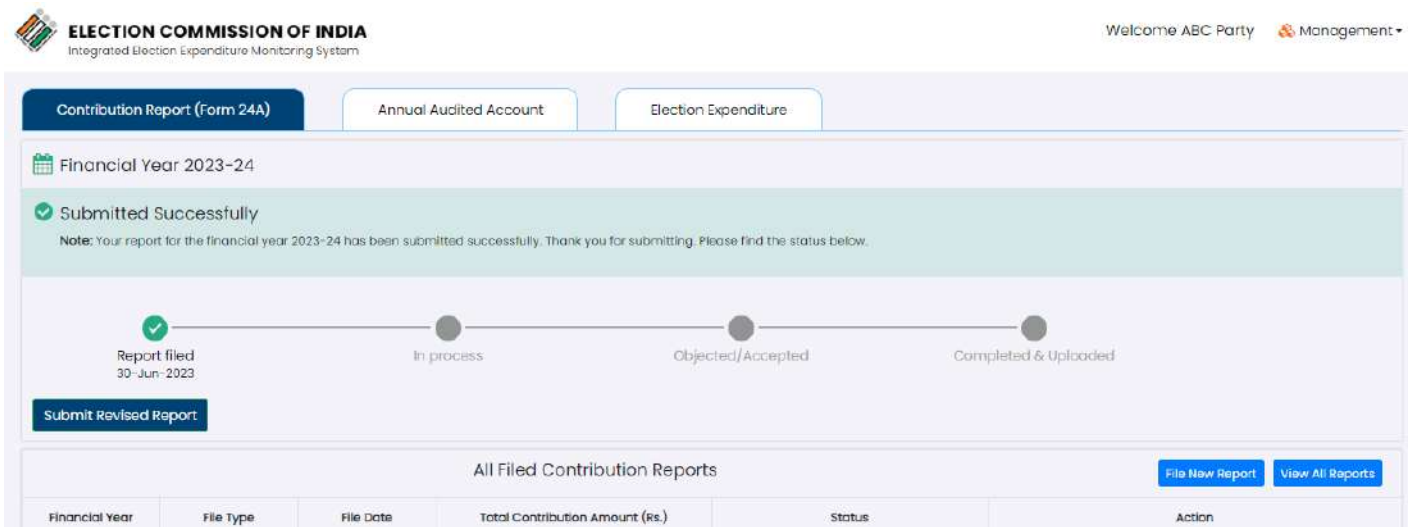
- If you are doing the login for the first time, Reset/Change the password.
- Note: The password must contain at least 8 characters, with at least one digit, one special character and one uppercase.

- After successful login, Dashboard will appear.

2.2 Dashboard Overview

Number of Reminders

User

ELECTION COMMISSION OF INDIA
Integrated Election Expenditure Monitoring System

Welcome ABC Party   Management ▾

| Contribution Report (Form 24A) | Annual Audited Account | Election Expenditure |

📅 Financial Year 2023-24

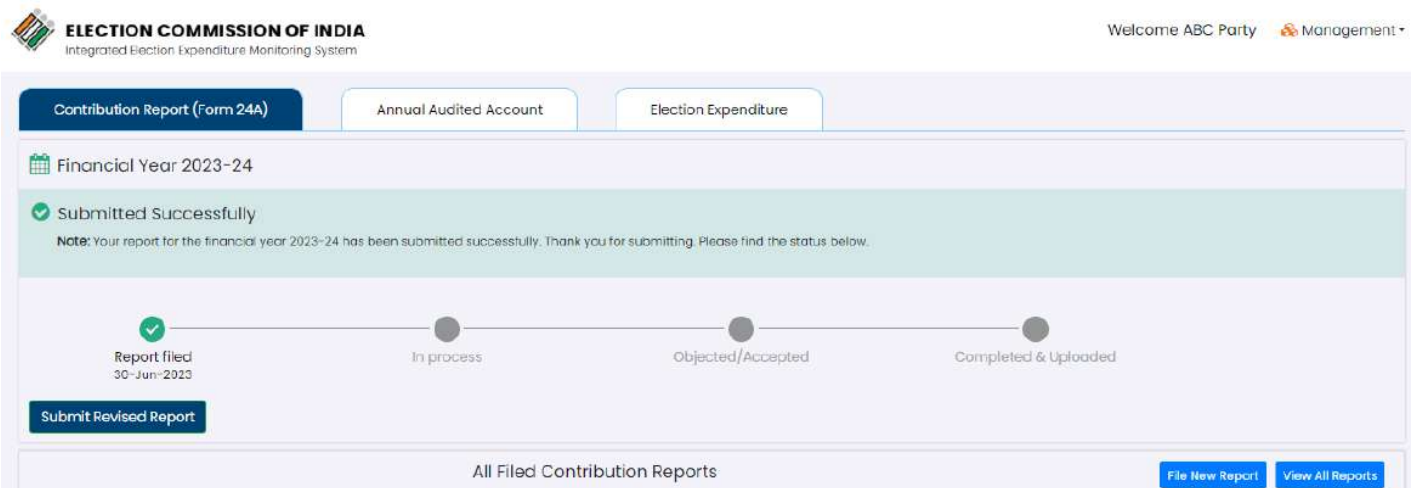✅ Submitted Successfully

Note: Your report for the financial year 2023-24 has been submitted successfully. Thank you for submitting. Please find the status below.

✅ Report filed
30-Jun-2023 — ⚫ In process — ⚫ Objected/Accepted — ⚫ Completed & Uploaded

Submit Revised Report

All Filed Contribution Reports   File New Report   View All Reports

Submit again in case of any changes

ELECTION COMMISSION OF INDIA
Integrated Election Expenditure Monitoring System

Welcome ABC Party   Management ▾

| Contribution Report (Form 24A) | Annual Audited Account | Election Expenditure |

📅 Financial Year 2023-24

✅ Submitted Successfully

Note: Your report for the financial year 2023-24 has been submitted successfully. Thank you for submitting. Please find the status below.

✅ Report filed
30-Jun-2023 — ⚫ In process — ⚫ Objected/Accepted — ⚫ Completed & Uploaded

Submit Revised Report

All Filed Contribution Reports   File New Report   View All Reports

---

- Contribution Report (Form 24A) will be selected by default.
- Latest Financial year report status will be displayed on top with details like date of filing, processing status etc.
- You can resubmit the report by clicking on the "Submit Revised Report" button for that financial year.
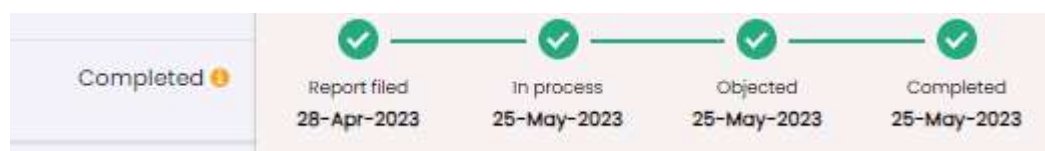
2.3   Contribution Report (Form 24A)

Section 29B of the Representation of the People Act,1951 (herein after referred as the R. P. Act,1951) provides that political parties are entitled to accept any amount of contribution/donations voluntarily offered to it by any person or company, other than a government company, subject to the restrictions laid down in abovementioned Section. Under the law, a duty has been cast upon the treasurer or any other person authorized by the political party to prepare, in each financial year, a report of the contribution in excess of twenty thousand rupees received by such political party from any person in that financial year. However, as per the proviso to the Section 29C of the R. P. Act, 1951, there is no requirement to include the contribution received from Electoral Bond. The report so prepared is to be submitted by the treasurer or any other persons authorized by the party to the Election Commission of India in Form 24A appended to the Conduct of Election Rules, 1961, before the due date for furnishing a return of its income of that financial year under Section 139 of the Income Tax Act, 1961. If the party fails to submit its report, then, notwithstanding anything contained in Income Tax Act, 1961, the party shall not be entitled to get tax relief under that Act.

2.3.1   All Filed Contribution Report

- Here you can view all the financial year reports with all the details like File type, Total contribution amounts (In Rupees), Status etc.

- On hovering 🛈 , you can view the status of respective financial year reports like when it was filed, in process, objected/ accepted or completed.

- You can submit the report again in case of any changes by clicking on the "Revise Report" button for the respective financial year.
- If you want to download the report, please click on "Download Report" button which will download the report for that financial year in a PDF format.

2.3.2   Reminders/Alerts

Suitable alerts on registered mobile numbers and email will be sent periodically, before due date at different intervals to remind political parties to file compliance reports before due date, so as to avoid any consequential action.

2.3.3 Status of the filed reports

> 🔔 **Reminder**
>
> ✅ Your file for the financial year 2022-23 has been submitted successfully. Thank you for submitting.
>
> ⚠️ Your file for the financial year 2020-21 is in processing. We will process your filling and make sure it is completed at the earliest.
>
> 🚫 Your file for the financial year 2019-20 has been rejected. Please verify all the details and submit again.
>
> ✅ Your file for the financial year 2018-19 has been submitted successfully. Thank you for submitting.
>
> ⚠️ Your file for the financial year 2017-18 is in processing. We will process your filling and make sure it is completed at the earliest.

- Here you can view all the reminders for all the Financial Years like which financial year's reports have been submitted and for which are pending etc.
- Latest and unread reminders will be in bold letter.

2.3.4 Steps to Submit a new Contribution Report (Form 24A)

		All Filed Contribution Reports			File New Report	View All Reports
Financial Year	File Type	File Date	Total Contribution Amtount (Rs.)	Status	Action	
2014-15	Original	22-Mar-2023	34566.00	Report filed ℹ️	Revise Report	⬇ Download Report ▾

- Go to All Filed Contribution Report and Click on "File New Report" button for Contribution Report (Form 24A).

👤+ CONTRIBUTION REPORT - (FORM 24A)

① Party Basic Details	② Contribution Details

Basic Details:

Name of the Political Party:*

> ABC Party

Status of the Political Party:*

Recognized

Permanent Account Number:*

> PAN

Income-tax Ward/Circle where return of political party is filed:

> Income-tax Ward/Circle

Date of registration of Political Party with Election Commission:*

> Date of registration 📅

Address:

Complete address of communication:*

> Complete address of communication

State:*	Town/City/District:*	PIN code:*
Delhi ⇕	New Delhi ⇕	PIN code

Contacts:

Registered Email ID:*	Registered Mobile:*	Residential/Office Phone:*
abc.xxxx@gmail.com	Mobile	Phone No

Another email/mobile no. for Notification/Alert:

Other Email ID:	Other Mobile:	Other Phone:
Other Email ID	Other Mobile	Other Phone No

Continue

- Here in the Tab-1, you can see all the basic details of your party.

&+ CONTRIBUTION REPORT - (FORM 24A)

(1) Party Basic Details	(2) Contribution Details

2015-16 ⇕   Original ⇕

+ Add Contribution | ☰ Import Contribution | ⬆Upload Certificate | ☰ Preview & Submit

Total Contribution(Rs.) : 1,358,023.00

S.N.	Name of the contributing person/company	Complete Address of contributing person/company	PAN	Amount of contribution (Rs.)	Mode of Contribution (Cheque/DD/Cash/Other)	Action
1.	xxxxxx Pvt Ltd	xxxxxxxxxxx, Delhi	ABCCD1234E	123456.00	Cheque XXXXX Bank of India	Edit Delete
2.	Mr. xyz	xxxxxx, Karnataka		1234567.00	Cash	Edit Delete

- Click on the Tab-2 (Contribution Details) to add new Contribution Report.
- Select Financial Year from the dropdown for which you want to submit the Contribution Report.
- Then Click on "+Add Contribution" button to add.

Add Contribution

Contributor Details:

Contributor Type:*
○ Company   ○ Any Other Person

Name of Contributing Company/Person:*

Contributing Company/Person name

Permanent Account Number:*

PAN

Complete Address of the contributing Person/Company:

Address:

Address

State:*   Town/City/District:*   Pin/Zip Code:

Select State   ◆   Town/City/District   Pin/Zip Code

Bank & Payment Details of Contributing Person/ Company:

Payment Mode:*   Amount of Contribution (Rs.):*   Remarks:

Select Payment Mode ◆   Amount of Contribution   Remarks

- Select Individual Person or Company and fill all the fields accordingly.
- Fields with *mark are mandatory i.e., if you don't fill those fields, you won't be able to submit.
- After filling all the details, click on Save.

👤 CONTRIBUTION REPORT - (FORM 24A)

S.N.	Name of the contributing person/company	Complete Address of contributing person/company	PAN	Amount of contribution (Rs.)	Mode of Contribution (Cheque/DD/Cash/Other)	Action
1.	xxxxxx Pvt Ltd	xxxxxxxxxxx, Delhi	ABCCD1234E	123456.00	Cheque XXXXX Bank of India	Edit Delete
2.	Mr. xyz	xxxxxx, Karnataka		1234567.00	Cash	Edit Delete

Total Contribution(Rs.) : 1,358,023.00

- Click on "Import Contribution" button to add contributions in bulk or through CSV report.

Import Contribution Details ✕

Browse CSV/XLS

Choose File	No file chosen

Download Sample CSV/XLS   Import

Instructions:
1. Donwload sample csv/xls and feed your contributions data.
2. Don't make changes in headings.
3. For contributor type allowed value "Company / Any Other Person".
4. For payment mode allowed value "Cheque / DD / Cash / Other".
5. In case of payment by cheque/ demand draft/, indicate name of the bank and branch of the bank on which the cheque/ demand draft has been drawn.
6. Contribution amount should be greater than 0 (Rs.).
7. To input State name and Bank name, please refer "All States List" & "All Banks List" sheets/tabs in downloaded sample csv/xls.

- Read the Instructions carefully.
- Click on "Download Sample CSV/XLS" button to download a sample format. Below attached is a sample format.

Contributor Type (Company / Any Other Person)	Name of Contributing Company/Any Other Person	Contributor PAN	Flat/ Door/ House No.	State	Town/City/ District	PIN code	Amount of Contribution (Rs.)	Payment Mode(Cheque/DD/ Cash/Other)	Other Payment Mode	Transaction ID	IFSC Code (Branch)	Bank Name	Remarks	

forms_24a_contributions | (1) All States List | (2) All Banks List | (3) Instructions ⊕

- Fill your contributions data in the above format, save it.
- Click on "Choose File", select the file which you have saved with all your contributions data.
- Then click on Import button.

CONTRIBUTION REPORT - (FORM 24A)

Success! Donation/ Contribution Saved successfully.

① Party Basic Details	② Contribution Details

2015-16 ⇕		Original ⇕			+ Add Contribution	🗐 Import Contribution	⚑ Upload Certificate	🗐 Preview & Submit

Total Contribution(Rs.) : 1,358,023.00

S.N.	Name of the contributing person/company	Complete Address of contributing person/company	PAN	Amount of contribution (Rs.)	Mode of Contribution (Cheque/DD/Cash/Other)	Action
1.	xxxxxx Pvt Ltd	xxxxxxxxxxx, Delhi	XXXXX1234X	123456.00	Cheque XXXXX Bank of India	Edit Delete
2.	Mr. xyz	xxxxxx, Karnataka		1234567.00	Cash	Edit Delete

- After importing successfully, Click on "Upload Certificate" Button to upload certificate (A copy of the certificate to this effect obtained from the company should be attached).
- Multiple files can be uploaded at once.

Certificate Obtained from the Copmany ✕

S.N.	Certificate	Action
	No certificate uploaded yet.	

Upload Certificate*

Choose File	No file chosen

Note: only PDF file is allowed with maximum file size of 2MB.

Cancel   Submit

- Click on "Choose File" and select the certificate which you want to upload.
- **Note:** Only PDF file is allowed with maximum file size of 2MB.
- After selecting the file, you can click on "View" button to View the certificate you uploaded.
- If you want to delete the uploaded one and select a new one, you can click on "Delete" button and follow the same steps to add a new one.
- Then Click on "Submit" button.

CONTRIBUTION REPORT - (FORM 24A)

Success! Donation/ Contribution Saved successfully.

(1) Party Basic Details   (2) Contribution Details

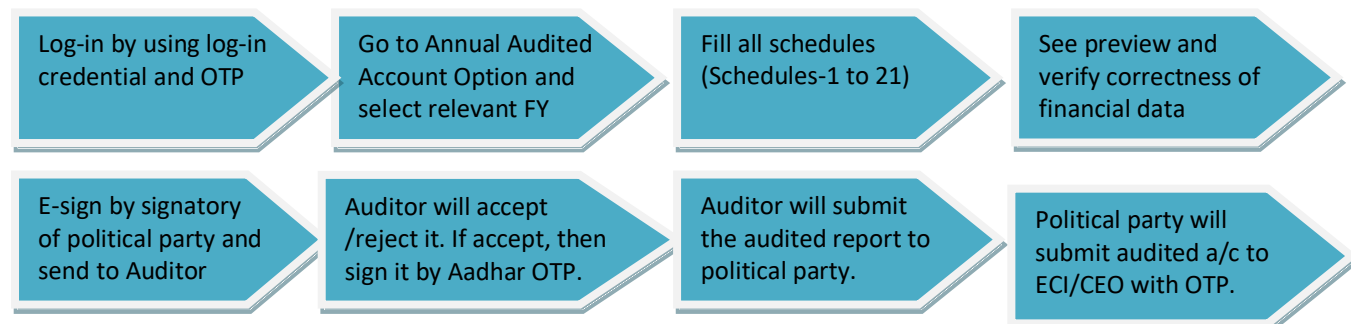| 2015-16 ⬍		Original ⬍			+ Add Contribution	📄 Import Contribution	⬆ Upload Certificate	📑 Preview & Submit

Total Contribution(Rs.) : 1,358,023.00

S.N.	Name of the contributing person/company	Complete Address of contributing person/company	PAN	Amount of contribution (Rs.)	Mode of Contribution (Cheque/DD/Cash/Other)	Action
1.	xxxxxx Pvt Ltd	xxxxxxxxxxx, Delhi	XXXXX1234X	123456.00	Cheque XXXXX Bank of India	Edit Delete
2.	Mr.xyz	xxxxxx, Karnataka		1234567.00	Cash	Edit Delete

- Click on "Preview & Submit" button to see preview and further process to submit the Contribution Report.

			HDFC Bank Ltd HDFC0000001	Remark

* In case of payment by cheque/ demand draft/, indicate name of the bank and branch of the bank on which the cheque/ demand draft has been drawn.

7. In case the contributor is company, whether the conditions laid down under section 182 of the Company Act, 2013 have been compiled with (A copy of the certificate to this effect obtained from the company should be attached).

Verification

I, _____ (full name in Block letters), son/daughter of _____ solemnly declare that to the best of my knowledge and belief, the

information given in this Form is correct, complete and truly stated. I further declare that I am verifying this Form in my capacity as _____ on behalf of

the political party above named and I am also competent to do so.

(Signature and name of the Treasurer/ Authorised person)

_____

Date: 31/03/2023 _____

Place: _____

Edit   Add eSign

- Here you can preview all the details you have entered in all the previous steps.
- Signatory information- like name, father's name, designation etc. should also be filled.
- Signing date will be picked automatically.
- Verify whether all the details are correct or not. If not, Click On "Edit" button to edit the details.
- If the details entered by you are correct, fill the verification details like Name, Date, Place etc. and click on "Add e-Sign" Button to proceed further.

Add eSign to Your Contribution Report ✕

1. Please note, your filing of contribution report will be completed only after e-Signing.

2. You can not modify your report once it is eSigned.

3. Treasurer/ Authorised Person's name should be as per Aadhaar.

← Back   **+ Add eSign**

- Please Read the instructions carefully.
- Then Click on "+Add e-Sign" button to add the e-Sign to your Contribution Report.

- Select "Aadhar Number" and enter the Aadhar Number of the Auditor.
- Then select "Aadhar OTP" and click on "Get OTP" button.

CDAC's e-Sign Service

View Document Information

◉ Aadhaar Number   ○ Virtual ID   ○ UID Token   **Get Virtual ID**

| 📇 | •••••••••••• | 👁‍🗨 |

○ Aadhaar TOTP   ◉ Aadhaar OTP   **How to generate TOTP?**

| 🔑 | •••••• |

☑ I hereby state that I have no objection in authenticating myself with Aadhaar based authentication system and consent to providing my Aadhaar number/VID/UID Token and One Time Pin (OTP)/Time-based One Time Password (TOTP) data for Aadhaar based authentication. I understand that the OTP/TOTP I provide for authentication shall be used only for authenticating my identity through the Aadhaar Authentication system and for obtaining my e-KYC through Aadhaar e-KYC service only for the purpose of esigning.

▶ Listen to Consent   English ⌄

OTP has been sent to mobile number <*****8858>**

Submit   Cancel   **Not Received OTP? Resend OTP**

- Enter the OTP received.
- Click on the checkbox to agree to the 'Consent' and then click on "Submit" button to Proceed.

ELECTION COMMISSION OF INDIA
Integrated Election Expenditure Monitoring System

👥 Management ▾

Thank You!

Your contribution report is submitted successfully. Copy of your contribution report is also sent to your registered email.

‹ Back to Dashboard

- You will get a successful message that your report has been submitted successfully.

- Click on "Back to Dashboard" button.

CONTRIBUTION REPORT – (FORM 24A)

	(1) Party Basic Details	(2) **Contribution Details**				

2022-23 ⇕			Original ⇕			⬇ Download Submitted Report

Total Contribution(Rs.) : 530,000.00

S.N.	Name of the contributing person/company	Complete Address of contributing person/company	PAN	Amount of contribution (Rs.)	Mode of Contribution (Cheque/DD/Cash/Other)	Action
1.	XYZ	Office – xxxx, Road – xxxxx Pin – 123xxxxx State – xxxxxx , India	XXXXX1234X	30xxxx.00	IMPS TX123456	Edit Delete
2.	Xxxxx Pvt. Ltd.	xx , Road–xxxx, area –xxxx, District – xxxxx, State – xxxxx, India	XXXXX1234X	50xxxx	Cheque XXXXX Bank Ltd XXXXX	Edit Delete

- Click on "Download Submitted Report" button to download the successfully submitted Report.

2.4 Annual Audited Account (AAA)

Political parties are required to submit their Audited Annual Accounts within 01 month from the last date for filing of ITR for political parties as per section 139 of Income Tax Act from FY 2020-21.

Log-in by using log-in credential and OTP	Go to Annual Audited Account Option and select relevant FY	Fill all schedules (Schedules-1 to 21)	See preview and verify correctness of financial data
E-sign by signatory of political party and send to Auditor	Auditor will accept /reject it. If accept, then sign it by Aadhar OTP.	Auditor will submit the audited report to political party.	Political party will submit audited a/c to ECI/CEO with OTP.

Annual Financial Account is to be prepared at the end of Financial Year i.e. 31st March every year. Balance Sheet is a one document out of the complete set of financial statement which comprises:
- o Balance Sheet,
- o Income & Expenditure Statement
- o Cash Flow Statement
- o Schedule / Notes to account and
- o Statement of adopted significant accounting policies.
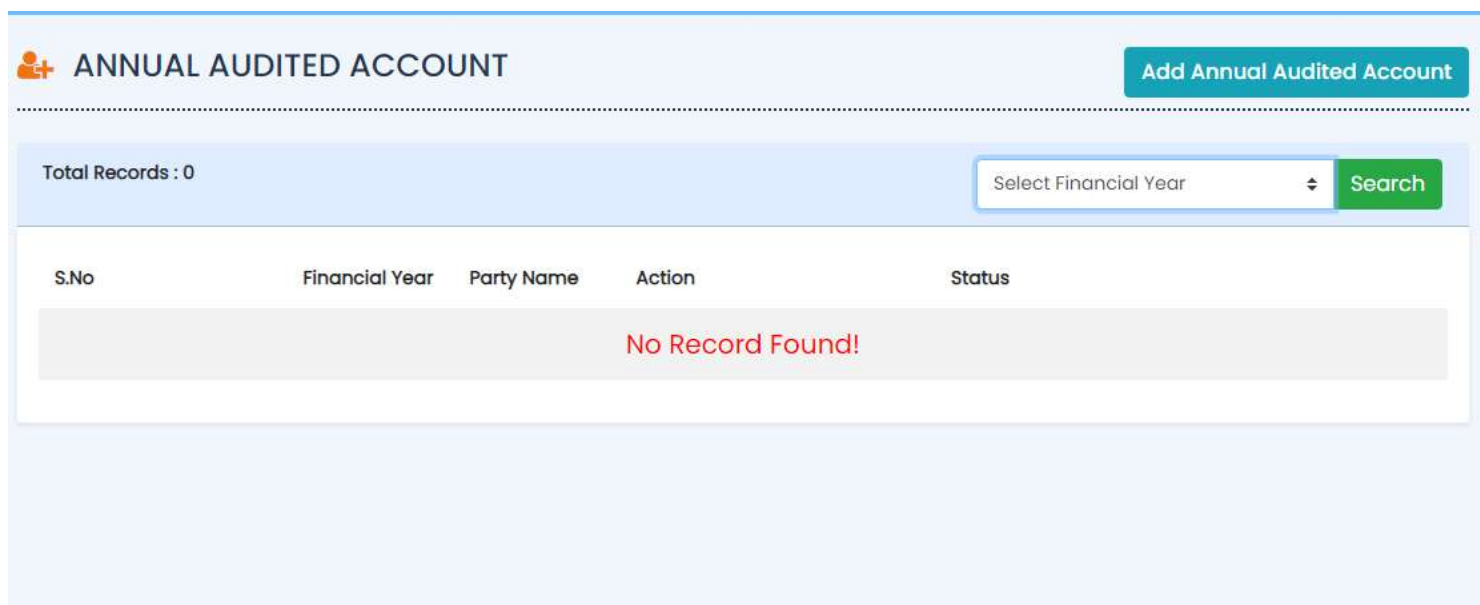
The Institute of Chartered Accountant of India (ICAI) has issued a Guidance Note on Accounting and Auditing of Political Parties – 2012, which should be followed by every political party while preparing its Annual Accounts.

Every schedule has two columns – one for current year and second for last year. In current year column, party has to report current year financial figures along with opening balance. If the party has already submitted annual audited report in online mode than opening balance will be filled automatically, otherwise party will have to fill it manually.

Step by step process for filing Annual Audited Account have been demonstrated here -

- Click on "Annual Audited Account" button from the Management dropdown to visit the Audited Report page.

- Click on "Add Annual Audited Account" button to submit a new report.

2.4.1   Party Basic Details

If any party wants to update any information about its party like communication address, authorized signatory, designation, and registered e-mail / phone no. etc., the party should communicate it to ECI.

ANNUAL AUDITED ACCOUNT - ADD

Financial Year (Period of AAA): *
Select financial Year

Name of political party: *
ABC

Valid Address: *
Party address

Valid PAN: *
Enter PAN
This field is required.

Name of signing CA (Auditor): *
Enter Name

Membership No. of signing CA (Auditor): *
Enter Membership No.

Name of authorized persons of party signing the report: *

	Name	Designation
1.*		
2.		
3.		

- Here you can select the financial year and fill the party Details.
- Then click on "Save" button to save the details.
- Fields with *mark are mandatory i.e, if you don't fill those fields, you won't be able to save the details.

2.4.2 Balance Sheet

Balance sheet of a political party is the document which shows the financial position at the end of each financial year i.e. 31ˢᵗ March. Balance sheet has total 10 schedules. Each schedule has been explained in this manual.

2.4.2.1 Sources of Funds

Sources of fund have six schedules which are as under -

2.4.2.1.1 Corpus Fund

Corpus Fund (Schedule -1) is a fund which is of permanent nature / capital nature. Detailed accounting treatment has been

mentioned in the ICAI Guidance Note-2012.

- Click on [1] the schedule tab.

- Fill all the required details like Opening Balance, Additions/ (Withdrawal) for both Previous year and Current Year.
- Closing Balance for both the years will get updated automatically as per the data you have entered in the required Fields.
- Click on "Reset" button to reset the details entered and enter details again.
- Click on "Save" button to save the details.

- After saving the details, balance for the previous year and Current year will get updated for the corpus fund.

2.4.2.1.2 General Fund

General Fund (Schedule -2) General fund includes mainly excess / shortage of Income & Expenditure Statement. Complete details of accounting treatment have been mentioned in the ICAI Guidance Note-2012.

- Click on 2 under the schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
2. GENERAL FUND		
Opening Balance	7703582462.00	
Add : current year Surplus / (deficit) of Income & Expenditure A/c	−3159482247.00	
		🗑 Delete
		+ Add More
Closing Balance		

Reset   Save

- Fill all the required details like Opening Balance, Current Year surplus / (deficit) of Income & Expenditure A/c for both Previous Year and Current Year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Closing Balance for both the years will get updated automatically as per the data you have entered in the required Fields.
- Click on "Reset" button to reset the details entered and enter details again.
- Click on "Save" button to save the details.

- After saving the details, balance for the previous year and Current year will get updated for the General fund.

2.4.2.1.3 Earmarked Fund

Earmarked Fund (Schedule -3) this is the fund which is made for specific purpose other than the reserves reported under the schedule -4 "Reserve". Every type of Earmarked fund should be reported separately with opening, adjustment & closing balance. A free text area has also been given to report material facts and mandatory disclosures.

- Click on **3** under Schedule tab.

- Fill all the required details like Opening Balance, Net Addition / Deduction during the Year for both previous year and Current Year.
- Closing Balance for both the years will get updated automatically as per the data you have entered in the Required Fields.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total for both the years will get updated automatically as per the data you have entered in the required Fields.

- Enter Remarks (if any) in the text area.
- Click on "Reset" button to reset the details entered and Enter details again.
- Click on "Save" button to save the details.

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS FUND	1		
GENERAL FUND	2		
EARMARKED FUND	3		
RESERVES	4		
LOANS /BORROWINGS	5		
Secured			
Unsecured			
CURRENT LIABILITIES & PROVISIONS	6		
TOTAL			

- After saving the details, balance for the previous year and Current year will get updated for the Earmarked fund.

2.4.2.1.4   Reserves

Reserve (Schedule -4) Party has to report here all reserves which have been created, including – Revaluation Reserve, Special / Statutory Reserves etc.

BALANCE SHEET

NAME OF POLITICAL PARTY	Demo Party			BALANCE SHEET AS AT	
SOURCES OF FUNDS		Schedule	Current Year		Previous Year
CORPUS FUND		1			
GENERAL FUND		2			
EARMARKED FUND		3			
RESERVES		4			
LOANS / BORROWINGS		5			
Secured					
Unsecured					
CURRENT LIABILITIES & PROVISIONS		6			
TOTAL					

- Click on **4** under Schedule tab.

4. RESERVES

Name of Funds	Current Year	Previous Year
Revaluation Reserve		
Opening Balance		
Additions / Deductions During the Year		
Closing Balance		

- Fill all the required details like Opening Balance, Additions/ Deductions during the Year for both previous year and Current Year under Revaluation Reserve.
- Closing Balance for both the years will get updated automatically as per the data you have entered in the Required Fields.

Special / Statutory Reserve		
Opening Balance		
Additions / Deductions During the Year		
Closing Balance		
		+ Add More
Total		

Reset　Save

- Fill all the required details like Opening Balance, Additions/ Deductions during the Year for both previous year and Current Year under Special / Statutory Reserve.
- Closing Balance for both the years will get updated automatically as per the data you have entered in the Required Fields.
- Click on "+Add More" button to add more details.
- Total for both the years will get updated automatically as per the data you have entered in the required Fields.
- Click on "Reset" button to reset the details entered and Enter details again.
- Click on "Save" button to save the details.

2.4.2.1.5 Loans/Borrowings

Loan / Borrowing (Schedule -5) Loan/borrowing have been divided into two categories – One is Secured loan and the Second one is unsecured loan. Both categories have been further sub-divided. Free text area for reporting of material facts and mandatory disclosures has also been given.

BALANCE SHEET

NAME OF POLITICAL PARTY	Demo Party		BALANCE SHEET AS AT	
SOURCES OF FUNDS	Schedule	Current Year	Previous Year	
CORPUS FUND	1			
GENERAL FUND	2			
EARMARKED FUND	3			
RESERVES	4			
LOANS/BORROWINGS	5			
Secured				
Unsecured				
CURRENT LIABILITIES & PROVISIONS	6			
TOTAL				

- Click on 5 under Schedule tab.

5. LOANS/BORROWINGS

Particular	Secured Loan			Unsecured Loan			Action
	Repay < 12Month	Repay within 1-5 Years	Repay after 5 year	Repay < 12Month	Repay within 1-5 Years	Repay after 5 year	
Loan From Bank (Give Account wise Details)							
							➕
Loan From Financial Institution (Give Loan /Party wise Details)							
							➕
Loan from Others (Give Loan /Party wise Details)							
							➕
Interest Free Loan (Give Loan /Party wise Details)							

- Fill all the required details like Loan from Banks, Loan From Financial Institutions, Loan from Others, Interest Free Loans for Repay < 12 Months, Repayable within 1-5 Years, Repayable after 5 years, both for Secured and Unsecured Loans.

- Click on 🗑 to delete the details you want to.

- Click on ➕ to add more details.

Total						
Remark if any	B I U ≣ ≣ H					

Reset   Save

- Enter Remarks (if any) in the text area.
- Click on "Reset" button to reset the details entered and Enter details again.
- Click on "Save" button to save the details.

- After saving the details, balance for both secured and unsecured loan will get updated for both the Previous Year and Current Year.

2.4.2.1.6 Current liabilities & Provisions

Current Liabilities & Provisions (Schedule -6) under this schedule party has to report all liabilities and provisions which are not covered under schedule – 1 to 5. Under this schedule, both – current and non-current liabilities are to be reported. Details about their treatment are in Guidance Note of ICAI-2012.

- Click on [6] under Schedule tab.

NOTE	Current Year	Previous Year
6. CURRENT LIABILITIES & PROVISIONS		
Current Liability (A) :		
Creditors		
Statutory Liabilities		
Interest Accrued but not due on borrowing		
Expenses Payable		
Others Current Liability :		
		+ Add More
Total (A)		

- Fill all the required details like Creditors, Statutory Liabilities, Interest Accrued but not due on borrowing, Expenses Payable for both Previous year and Current Year under Current Liability (A).
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total of Current liability for both the years will get updated automatically as per the data you have entered in the required Fields.

Provisions (B) :		
For retirement benefit		
Others :		
		+ Add More
Total (B)		
Total (A+B)		

<div align="right">Reset   Save</div>

- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total of Provisions for both the years will get updated automatically as per the data you have entered in the required Fields.
- Then Total of Current Liability and Provisions will get updated automatically in the Total (A+B) field for both previous year and Current Year.
- Click on "Reset" button to reset the details entered and Enter details again.
- Click on "Save" button to save the details.

BALANCE SHEET

NAME OF POLITICAL PARTY	Demo Party				BALANCE SHEET AS AT	
SOURCES OF FUNDS		Schedule	Current Year		Previous Year	
CORPUS FUND		1				
GENERAL FUND		2				
EARMARKED FUND		3				
RESERVES		4				
LOANS/BORROWINGS		5				
Secured						
Unsecured						
CURRENT LIABILITIES & PROVISIONS		6				
TOTAL						

- After saving the details, balance for both the previous year and Current year will get updated automatically.

BALANCE SHEET

NAME OF POLITICAL PARTY	Demo Party				BALANCE SHEET AS AT	
SOURCES OF FUNDS		Schedule	Current Year		Previous Year	
CORPUS FUND		1				
GENERAL FUND		2				
EARMARKED FUND		3				
RESERVES		4				
LOANS/BORROWINGS		5				
Secured						
Unsecured						
CURRENT LIABILITIES & PROVISIONS		6				
TOTAL						

- After saving all the details like Corpus fund, General fund, Earmarked fund, Reserves, Loans/Borrowings and Current Liabilities & Provisions, the Total of Sources of Funds will get updated automatically for both the previous and current year.

2.4.2.2 Application of Funds

Application of Fund: All political party has to report its application of all funds in following four reporting heads, which have been prescribed in Guidance Note of ICAI -2012. Applications of fund schedules are as under –

2.4.2.2.1 Fixed Assets

Fixed Assets (Schedule -7) Here political party has to report all fixed assets in three categories – Tangible Assets, Intangible Assets and Capital Work in progress. A free text area has been given to report all material facts and for mandatory disclosures.

APPLICATION OF FUNDS				
FIXED ASSETS	7			
Tangible Assets			463651122.00	
Intangible Assets			10287.00	
Capital WIP			1693585904.00	
INVESTMENTS	8			
Long Term			23989000.00	
Current investments				
CURRENT ASSETS	9		3164008892.00	6273275012.00
LOANS, ADVANCES & DEPOSITS	10		536403032.00	
TOTAL			5881648237.00	6273275012.00

- Click on **7** under Schedule tab.

7. FIXED ASSETS

Name of Assets	Dep. Rate(%)	Purchase Cost of Assets at the Begning of the Year [A]	Addition Of Assets [B]		Less: Sale / Deduction [C]	Total Purchase cost at the end of the Year [A+B-C]=[D]	Current Year Depreciation [E]	Total Accumulated Depreciation [PY Acc.Dep.+E] = [F]	Previous Year WDV	Current Year Closing [D-F]	Action
			Less than 180 Days	180 days or More							
i. Tangible Assets											
Total (i)											
											➕

- Fill all the required details for Tangible Assets.
- Total of Tangible Assets will get updated automatically as per the data you have entered in the required fields.
- Click on 🗑 to delete the details you want to.
- Click on ➕ to add more Tangible Assets details.

7. FIXED ASSETS

Name of Assets	Dep. Rate(%)	Purchase Cost of Assets at the Begning of the Year [A]	Addition Of Assets [B]		Less: Sale / Deduction [C]	Total Purchase cost at the end of the Year [A+B-C]=[D]	Current Year Depreciation [E]	Total Accumulated Depreciation [PY Acc.Dep.+E] = [F]	Previous Year WDV	Current Year Closing [D-F]	Action
			Less than 180 Days	180 days or More							
ii. Intangible Assets											
Total (ii)											➕

- Fill all the required details for Intangible Assets.
- Total of Intangible Assets will get updated automatically as per the data you have entered in the required Fields.
- Click on 🗑 to delete the details you want to.

- Click on ➕ to add more Intangible Assets details.

7. FIXED ASSETS											
Name of Assets	Dep. Rate(%)	Purchase Cost of Assets at the Begning of the Year [A]	Addition Of Assets [B]		Less: Sale / Deduction [C]	Total Purchase cost at the end of the Year [A+B-C]=[D]	Current Year Depreciation [E]	Total Accumulated Depreciation [PY Acc.Dep.+E] = [F]	Previous Year WDV	Current Year Closing [D-F]	Action
			Less than 180 Days	180 days or More							
iii. Capital Work In Progress											
Total (iii)											➕

- Fill all the required details for Capital Work In Progress.
- Total of capital Work In Progress will get updated automatically as per the data you have entered in the required fields.
- Click on 🗑 to delete the details you want to.

- Click on ➕ to add more Capital Work In Progress details.

Total (i + ii + iii)											
Remark (If any)	B I U ≔ ≡ H										

Reset Save

- After filling all the details of Tangible Assets, Intangible Assets and Capital Work In Progress, total will be updated automatically In the Total (i + ii + iii) field.
- Enter Remarks (if any) in the text area.
- Click on "Reset" button to reset the entered details and enter the details again.
- Click on "Save" button to save the details.

- After saving the details, balance of Tangible Assets, Intangible Assets and Capital Work In Progress for both the previous year and Current year will get updated automatically.

2.4.2.2.2 Investments

Investment (Schedule -8) In this schedule, party has to report all investment in two groups –Long Term and Current Investment. A free text area has also been given to report all material facts and mandatory disclosures.

- Click on [8] under Schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
8. INVESTMENTS		
Long Term Investment (A) :		
Other	23989000.00	🗑 Delete
		+ Add More
Total (A)	23989000.00	
Current Investments (B) :		
		+ Add More
Total (B)		

- Fill the details of Long Term Investment for both Previous Year and Current Year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total for the Long Term Investment will get updated automatically
- Fill the details of Current Investments for both Previous Year and Current Year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total for the Current Investments will get updated automatically.

Total (A+B)		
Remark (if any)	B I U ≔ ≡ H	

Reset   Save

- Total of Long Term Investment & Current Investments will get updated automatically in the Total (A+B) field.
- Enter Remarks (if any) in the text area.
- Click on "Reset" button to reset the details entered and Enter details again.
- Click on "Save" button to save the details.

APPLICATION OF FUNDS			
FIXED ASSETS	7		
Tangible Assets		463651122.00	
Intangible Assets		10287.00	
Capital WIP		1693585904.00	
INVESTMENTS	8		
Long Term		23989000.00	
Current Investments			
CURRENT ASSETS	9	3164008892.00	6273275012.00
LOANS, ADVANCES & DEPOSITS	10	536403032.00	
TOTAL		5881648237.00	6273275012.00

- After saving the details, Long Term Investment & Current Investments will get updated automatically for both the previous year and Current year.

2.4.2.2.3 Current Assets

Current Assets (Schedules -9) In this schedule, all current assets have to be reported into following four groups – Inventories, Receivables, Cash & Cash Equivalents and Other Assets. A free text area has been given to report all material facts and mandatory disclosures also.

APPLICATION OF FUNDS			
FIXED ASSETS	7		
Tangible Assets		463651122.00	
Intangible Assets		10287.00	
Capital WIP		1693585904.00	
INVESTMENTS	8		
Long Term		23989000.00	
Current Investments			
CURRENT ASSETS	9	3164008892.00	6273275012.00
LOANS, ADVANCES & DEPOSITS	10	536403032.00	
TOTAL		5881648237.00	6273275012.00

- Click on **9** under Schedule tab.

NOTE	Current Year	Previous Year
9. CURRENT ASSETS		
i. Inventories :		
		+ Add More
Total (i)		

- Fill the inventories details in section (i) for both the previous year And current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details."
- Total for the inventories will get updated automatically in the Total(i) field.

ii. Receivables :		
		+ Add More
Total (ii)		

- Fill the Receivables details in section (ii) for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details."
- Total for the Receivables will get updated automatically in the Total (ii) field.

iii. Cash & Cash Equivalents :		
Balance with Scheduled Bank (Give Account wise Details)		
		+ Add More
Balance with Non Scheduled Bank (Give Account wise Details)		
		+ Add More

- Fill the Balance with Scheduled Bank details in section (iii) under Cash & Cash Equivalents for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details."
- Fill the Balance with Non-Scheduled Bank details in section (iii) under Cash & Cash Equivalents for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details."
- Total of Sch-9(iii) should be equal to the closing balance of Cash Flow Statement.

Balance with Post office (Give Account wise Details)		
		🗑
		➕
Bank deposit (Give Account wise Details)		
		🗑
		➕

- Fill the Balance with Post office details in section (iii) under Cash & Cash Equivalents for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Fill the Bank deposit details in section (iii) under Cash & Cash Equivalents for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+ Add More" button to add more details.

Cash in hand & other equivalents		
Total closing balance	0.00	6273275012.00
		🗑 Delete
		➕ Add More
Total (iii)	0.00	6273275012.00

- Fill the Cash in hand & other equivalents details in section (ii) for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total for the Cash in hand & other equivalents will get updated automatically in the Total (iii) field.

iv. Other Current Assets :		
		+ Add More
Total (iv)		
Total (i + ii + iii + iv)	6034811.00	6273275012.00
Remark (if any)	B I U ☰ ☰ H	

Reset   Save

- Fill the Other Current Assets details in section (iv) for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total for the Other Current Assets will get updated automatically in the Total (iv) field.
- Once you fill all the required details in all the sections i.e, Section (i), (ii), (iii) & (iv), Total for the Current Assets will get updated automatically in the Total (i+ii+iii+iv) field.
- Enter Remarks (if any) in the text area.
- Click on "Reset" button to reset the details entered and Enter details again.
- Click on "Save" button to save the details.

APPLICATION OF FUNDS			
FIXED ASSETS	7		
Tangible Assets		463651122.00	
Intangible Assets		10287.00	
Capital WIP		1693585904.00	
INVESTMENTS	8		
Long Term		23989000.00	
Current Investments			
CURRENT ASSETS	9	3164008892.00	6273275012.00
LOANS, ADVANCES & DEPOSITS	10	536403032.00	
TOTAL		5881648237.00	6273275012.00

- Total Balance for Current Assets for both the years will get updated automatically as per the entered details.

2.4.2.2.4 Loans, Advances & Deposits

Loans, Advances & Deposits (Schedule-10) Broadly divided into Categories of- (i) Loan & Advances, (ii) Deposits and (iii) Others.

APPLICATION OF FUNDS			
FIXED ASSETS	7		
Tangible Assets		463851122.00	
Intangible Assets		10287.00	
Capital WIP		1893585904.00	
INVESTMENTS	8		
Long Term		23989000.00	
Current Investments			
CURRENT ASSETS	9	3164008892.00	6273275012.00
LOANS, ADVANCES & DEPOSITS	10	536403032.00	
TOTAL		5881648237.00	6273275012.00

- Click on **10** under Schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
10. LOANS, ADVANCES & DEPOSITS		
Loans and Advances		
Staff :		
		🗑 Delete
		＋ Add More
Others :		
		＋ Add More
Total (A)		

- Fill the Loans and Advances details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Fill other details if you have.
- Total for the Loans and Advances will get updated automatically in the Total (A) field.

- Fill the Deposits (other than bank) details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total for the Deposits (other than bank) will get updated automatically in the Total (B) field.

- Fill the other details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total for the others will get updated automatically in the Total (C) field.
- Once you fill all the details for Section (A), (B) & (C), Total will be updated automatically in the Total (A+B+C) field for both the years.
- Click on "Reset" button to reset the details entered and Enter details again.
- Click on "Save" button to save the details.

APPLICATION OF FUNDS			
FIXED ASSETS	7		
Tangible Assets		463651122.00	
Intangible Assets		10287.00	
Capital WIP		1693585904.00	
INVESTMENTS	8		
Long Term		23989000.00	
Current Investments			
CURRENT ASSETS	9	3164008892.00	6273275012.00
LOANS, ADVANCES & DEPOSITS	10	536403032.00	
TOTAL		5881648237.00	6273275012.00

- Total Balance for Loans, Advances & Deposits for both the years will get updated automatically as per the entered details.
- Once you fill all the details of Fixed Assets, Investments, Current Assets, Loans, Advances & Deposits, Total of Application of funds will get updated automatically for both the years.

2.4.3 Income and Expenditure Account

Income and Expenditure Account is to be prepared as per the prescribed format, which has been given in Guidance Note of ICAI on Accounting & Auditing of Political Parties -2012.

2.4.3.1 Income

Total income of a political party will be reported in four prescribed schedules, which are –Fee & subscriptions (Schedule-11), Grants/Donations/Contributions (Schedule-12), collection by issuing coupon/sale of publications (Schedule-13) and Other Income (Schedule-14). Each schedule has been further illustrated below.

2.4.3.1.1 Fee & Subscriptions

INCOME AND EXPENDITURE ACCOUNT				
NAME OF POLITICAL PARTY	Demo Party		INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/ YEAR ENDED	31st MARCH 2023
INCOME		Schedule	Current Year (2023)	Previous Year (2022)
FEE & SUBSCRIPTIONS		11		
GRANTS / DONATIONS/ CONTRIBUTIONS		12		
COLLECTION BY ISSUING COUPONS/SALE OF PUBLICATIONS		13		
OTHER INCOME		14		
TOTAL INCOME				

- Click on **11** under Schedule tab.

NOTE	Current Year	Previous Year
11. FEE & SUBSCRIPTIONS		
Entrance Fee		
Annual subscriptions from members		
Membership Fee		
Others :		
		+ Add More
Total		

Reset   Save

- Fill the Entrance Fee, Annual subscriptions from members, Membership Fee, Other details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in the Total field.
- Click on "Reset" button to reset the entered details and enter the details again.
- Click on "Save" button to save the details.

2.4.3.1.2 Grants/Donations/Contributions

Under this schedule, political parties are to report all donations income in five groups which are donations from – Individual Donors, Companies/Organizations, Institutions/Welfare Bodies, Electoral Trusts and Others (specify).

- Click on **12** under Schedule tab.

- Fill the Individual donors' details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in the Total (A) field once you fill the required details.

- Fill the Companies/ Organization details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in the Total (B) field once you fill the required details.

Institutions/ Welfare Bodies		
		🗑 Delete
		+ Add More
Total (C)		

- Fill the Institutions/ Welfare Bodies details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in the Total (C) field once you fill the required details.

Electoral Trust	0.00	
Total (D)	0.00	

- Fill the Electoral Trust details for both the previous year and current year.
- Total will get updated automatically in the Total (D) field once you fill the required details.

Others (specify)		
	0.00	
		🗑 Delete
		+ Add More
Total (E)	0.00	
Total (A+B+C+D+E)	0.00	

Reset   Save

- Fill the Other details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in the Total (E) field once you fill the required Details.
- Once you fill all the details for section (A), (B), (C), (D) & (E), Total will be updated automatically in the Total (A+B+C+D+E) field.
- Click on "Reset" button to reset the details entered and enter details again.
- Click on "Save" button to save the details.

2.4.3.1.3 Collection by Issuing Coupons/Sale of Publications

INCOME AND EXPENDITURE ACCOUNT

NAME OF POLITICAL PARTY	Demo Party	INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/ YEAR ENDED	31st MARCH 2023

INCOME	Schedule	Current Year (2023)	Previous Year (2022)
FEE & SUBSCRIPTIONS	11		
GRANTS / DONATIONS/ CONTRIBUTIONS	12		
COLLECTION BY ISSUING COUPONS/SALE OF PUBLICATIONS	13		
OTHER INCOME	14		
TOTAL INCOME			

- Click on **13** under Schedule tab.

- Fill the Revenue from issuance of Coupons, Revenue from sale of publication details for both the previous year and current year.
- Total will get updated automatically once you fill the required details.
- Click on "Reset" button to reset the details entered and enter details again.
- Click on "Save" button to save the details.

2.4.3.1.4 Other Income

This is the last income reporting head. All those incomes, which are not covered in other three reporting heads, should be reported here with relevant details. For example, income from interest, investment income, profit/loss on sale of assets, rental income etc. may be reported here.

- Click on **14** under Schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
14. OTHER INCOME		
Interest earned		
Income from investment in mutual funds		
Profit on sale of Investment		
Profit on sale of Fixed Asset		
Rent received		

- Fill the Interest earned, Income from investment in mutual Funds, Profit on sale of Investment, Profit on sale of Fixed Asset, Rent received details for both the previous year and current year.

Others :		
Other Receipts	0.00	
		🗑 Delete
		➕ Add More
Total	0.00	

Reset   Save

- Fill the other details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically once you fill the required details.
- Click on "Reset" button to reset the details entered and Enter details again.
- Click on "Save" button to save the details.

INCOME AND EXPENDITURE ACCOUNT

NAME OF POLITICAL PARTY Demo Party

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/ YEAR ENDED 31st MARCH 2023

INCOME	Schedule	Current Year (2023)	Previous Year (2022)
FEE & SUBSCRIPTIONS	11		
GRANTS / DONATIONS/ CONTRIBUTIONS	12		
COLLECTION BY ISSUING COUPONS/SALE OF PUBLICATIONS	13		
OTHER INCOME	14		
TOTAL INCOME			

- Once you fill all the required details of Income, Total Income will get updated automatically for both previous and current Years.

2.4.3.2 Expenditure

All expenditures will be reported in six prescribed reporting heads which have been mentioned in ICAI Guidance Note-2012- 1. Election Expenditure, 2. Employee Costs, 3. Administrative and General Expenses, 4. Finance Costs, 5. Depreciation & Amortization Expenses and 6) Other expenses. Party has to report all expenditure, which is incurred in that Financial Year. Schedule wise disclosure are being illustrated below -

2.4.3.2.1 Election Expenditure

Under election expenditure schedule, party has to report all related expenditures in prescribed sub-reporting heads. Party should not merge the expense of two or more heads. The sub-heads have been rationalized to sync the same with reporting sub-heads in Election Expenditure Statements filed by the political parties before ECI.

EXPENDITURE			
ELECTION EXPENDITURE	15		
EMPLOYEE COSTS	16		
ADMINISTRATIVE AND GENERAL EXPENSES	17		
FINANCE COSTS	18		
DEPRECIATION & AMORTISATION EXPENSES	7		
OTHER EXPENSES	19		
TOTAL EXPENDITURES			
Net Surplus / (Deficit) Carried To General Reserve			

Save

- Click on **15** under Schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
15. ELECTION EXPENDITURE		
Travel Expense of Star Campaigners		
		+ Add More
Total (A)		
Travel Expense other than Star Campaigners		
Election Travelling Expense	0.00	
		🗑 Delete
		+ Add More
Total (B)	0.00	

- Fill the Travel Expense of Star Campaigners details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in Total (A) once you fill the required details.
- Fill the Travel Expense other than Star Campaigners details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in Total (B) once you fill the required details.

Expense on Media Advertisements		
Expense on Criminal Antecedents		
Digital Publicity Expense		
Other		
		+ Add More
Total (C)		
Expense on Publicity material including posters, banners etc.		
Election Publicity expense	0.00	
		🗑 Delete
		+ Add More
Total (D)	0.00	

- Fill the Expense on Criminal Antecedents, Digital Publicity Expense and Other Expense details under Expense on Media Advertisements for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in Total (C) once you fill the required details.
- Fill the Expense on Publicity material including posters, banners etc. details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in Total (D) once you fill the required details.

Expense on Public meetings/processions/rally etc		
		+ Add More
Total (E)		
Lumpsum amount given to candidate for contesting election		
		+ Add More
Total (F)		

- Fill the Expense on Public meetings/processions/rally etc. details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in Total (E) once you fill the required details.
- Fill the Lump sum amount given to candidate for contesting Election details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in Total (F) once you fill the required details.

- Fill the Other miscellaneous expenses details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in Total (G) once you fill the required Details.
- Once you fill all the details for A, B, C, D, E, F, G, Total will be Updated automatically in the Total (A+B+C+D+E+F+G) field.
- Click on "Reset" button to reset the details entered and Enter details again.
- Click on "Save" button to save the details.

2.4.3.2.2 Employee Costs

Employee cost is the cost which has been incurred by the political party in the form of salary, wages, bonus and retirement benefit etc. All these types of expenses are to be reported under this schedule.

- Click on 16 under Schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
16. EMPLOYEE COSTS		
Salaries and Wages	0.00	
Allowances and Bonus	0.00	
Contribution to Provident and other Funds	0.00	
Employees Retirement and Terminal Benefit		
Others (Specify) :		
	+ Add More	
Total	0.00	

Reset Save

- Fill the Salaries and Wages, Allowances and Bonus, Contribution to Provident and other Funds, Employees Retirement and Terminal Benefit, Others details for both the previous year and current year.
- Total will get updated automatically in once you fill the required details.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Click on "Reset" button to reset the details entered and Enter details again.
- Click on "Save" button to save the details.

2.4.3.2.3   Administrative and General Expenses

All administrative expenses for the financial year, are to be reported under this head.

EXPENDITURE			
ELECTION EXPENDITURE	15		
EMPLOYEE COSTS	16		
ADMINISTRATIVE AND GENERAL EXPENSES	17		
FINANCE COSTS	18		
DEPRECIATION & AMORTISATION EXPENSES	7		
OTHER EXPENSES	19		
TOTAL EXPENDITURES			
Net Surplus / (Deficit) Carried To General Reserve			

Save

- Click on **17** under Schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
17. ADMINISTRATIVE AND GENERAL EXPENSES		
Rent	0.00	
Rates and Taxes		
Communication Expenses		
Printing & Stationary	0.00	
Electricity	0.00	
Travelling & Conveyance Expense	0.00	
Insurance Charges		

- Fill the Rent, Rates and Taxes, Communication Expenses, Printing & Stationary, Electricity, Travelling & Conveyance Expense, Insurance Charges details for both the previous year and current year.

Remuneration to Auditors		
Professional Charges		
Repair & Maintenance of Building, Furniture & Fixture, Plant & Machinery	0.00	
Others		
other exp	0.00	
		🗑 Delete
		+ Add More
Total	0.00	

Reset Save

- Fill the Remuneration to Auditors, Professional Charges, Repair & Maintenance of Building, Furniture & Fixture, Plant & Machinery, Other details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically in once you fill the required details.
- Click on "Reset" button to reset the details entered and enter details again.
- Click on "Save" button to save the details.

2.4.3.2.4　　　　　　　Finance Costs

Finance cost includes the cost of bank interest, interest on loan and any other charges related to banks or loan. Those expenses which are of revenue in nature should be reported under this schedule.

EXPENDITURE			
ELECTION EXPENDITURE	15		
EMPLOYEE COSTS	16		
ADMINISTRATIVE AND GENERAL EXPENSES	17		
FINANCE COSTS	18		
DEPRECIATION & AMORTISATION EXPENSES	7		
OTHER EXPENSES	19		
TOTAL EXPENDITURES			
Net Surplus / (Deficit) Carried To General Reserve			

Save

- Click on **18** under Schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
18. FINANCE COSTS		
Interest on Bank loan	0.00	
Interest on other loan	0.00	
Bank Charges	0.00	
Other		
		🗑 Delete
		➕ Add More
Total	0.00	

Reset　Save

- Fill the Interest on Bank loan, Interest on other loan, Bank Charges, Other details for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically once you fill the required details.
- Click on "Reset" button to reset the details entered and enter details again.
- Click on "Save" button to save the details.

2.4.3.2.5 Depreciation & Amortization Expenses

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life.

EXPENDITURE			
ELECTION EXPENDITURE	15		
EMPLOYEE COSTS	16		
ADMINISTRATIVE AND GENERAL EXPENSES	17		
FINANCE COSTS	18		
DEPRECIATION & AMORTISATION EXPENSES	7		
OTHER EXPENSES	19		
TOTAL EXPENDITURES			
Net Surplus / (Deficit) Carried To General Reserve			

Save

- Click on **7** under Schedule tab.

7. FIXED ASSETS

Name of Assets	Dep. Rate(%)	Purchase Cost of Assets at the Begning of the Year [A]	Addition Of Assets [B]		Less: Sale / Deduction [C]	Total Purchase cost at the end of the Year [A+B-C]=[D]	Current Year Depreciation [E]	Total Accumulated Depreciation [PY Acc.Dep.+E] = [F]	Previous Year WDV	Current Year Closing [D-F]	Action
			Less than 180 Days	180 days or More							
i. Tangible Assets											
Total (i)											+

- Fill all the required details for Tangible Assets.
- Total of Tangible Assets will get updated automatically as per the data you have entered in the required Fields.
- Click on 🗑 to delete the details you want to.
- Click on ➕ to add more Tangible Assets details.

7. FIXED ASSETS

Name of Assets	Dep. Rate(%)	Purchase Cost of Assets at the Begning of the Year [A]	Addition Of Assets [B]		Less: Sale / Deduction [C]	Total Purchase cost at the end of the Year [A+B-C]=[D]	Current Year Depreciation [E]	Total Accumulated Depreciation [PY Acc.Dep.+E] = [F]	Previous Year WDV	Current Year Closing [D-F]	Action
			Less than 180 Days	180 days or More							
ii. Intangible Assets											
Total (ii)											+

- Fill all the required details for Intangible Assets.
- Total of Intangible Assets will get updated automatically as per the data you have entered in the required fields.
- Click on 🗑 to delete the details you want to.
- Click on ➕ to add more Intangible Assets details.

7. FIXED ASSETS

Name of Assets	Dep. Rate(%)	Purchase Cost of Assets at the Begning of the Year [A]	Addition Of Assets [B]		Less: Sale / Deduction [C]	Total Purchase cost at the end of the Year [A+B-C]=[D]	Current Year Depreciation [E]	Total Accumulated Depreciation [PY Acc.Dep.+E] = [F]	Previous Year WDV	Current Year Closing [D-F]	Action
			Less than 180 Days	180 days or More							
iii. Capital Work In Progress											
Total (iii)											+

- Fill all the required details for Capital Work In Progress.
- Total of Capital Work In Progress will get updated automatically as per the data you have entered in the required fields.
- Click on 🗑 to delete the details you want to.
- Click on ➕ to add more Capital Work In Progress details.

Total (i + ii + iii)										

Remark (if any)   B I U ☰ ☰ H

[Reset] [Save]

- After filling all the details of Tangible Assets, Intangible Assets and Capital Work In Progress, Total will be updated automatically In the Total (i + ii + iii) field.
- Enter Remarks (if any) in the text area.
- Click on "Reset" button to reset the details entered and enter details again.
- Click on "Save" button to save the details.

2.4.3.2.6 Other Expenses

Any other expenses incurred by political party, and not covered under other schedules, should be reported under this schedule with its name.

EXPENDITURE			
ELECTION EXPENDITURE	15		
EMPLOYEE COSTS	16		
ADMINISTRATIVE AND GENERAL EXPENSES	17		
FINANCE COSTS	18		
DEPRECIATION & AMORTISATION EXPENSES	7		
OTHER EXPENSES	19		
TOTAL EXPENDITURES			
Net Surplus / (Deficit) Carried To General Reserve			

[Save]

- Click on **19** under Schedule tab.

NOTE	Current Year (2020)	Previous Year (2019)
19. OTHER EXPENSES		
Old balance w/o	0.00	
		🗑 Delete
		+ Add More
Total	0.00	

Reset Save

- Fill the Other expenses for both the previous year and current year.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.
- Total will get updated automatically once you fill the required details.
- Click on "Reset" button to reset the details entered and enter details again.
- Click on "Save" button to save the details.

EXPENDITURE			
ELECTION EXPENDITURE	15		
EMPLOYEE COSTS	16		
ADMINISTRATIVE AND GENERAL EXPENSES	17		
FINANCE COSTS	18		
DEPRECIATION & AMORTISATION EXPENSES	7		
OTHER EXPENSES	19		
TOTAL EXPENDITURES			
Net Surplus / (Deficit) Carried To General Reserve			

Save

- Once you fill all the details in the Expenditures, Total Expenditures and Net Surplus / (Deficit) Carried To General Reserve will get updated.
- Click on "Save" button to save all the details.

2.4.4   Significant Accounting Policies

Political parties should disclose their significant accounting policies and its disclosure should be made at one place. If political party changes its policy, these facts and its financial effect should be disclosed.

SIGNIFICANT ACCOUNTING POLICIES

| NAME OF POLITICAL PARTY | ABC |

NOTE	Schedule	Current Year	Previous Year
Significant Accounting Policies	20	B I U ≡ ≡ H	B I U ≡ ≡ H

Save

- Fill the policies for both the previous and current year.
- Click on "Save" button to save all the details.

2.4.5   Notes on Accounts

Notes to the accounts are the details and the comment on the information presented in the Balance Sheet, Income & Expenditure Account and Cash Flow Statement. Notes to the accounts reflect the accounting principles and the material facts. It includes assumptions made by management when preparing the annual financial statement.

In the political party's notes on account, some pre-filled points have been given on which political party has to provide required information. However, these points are not exhaustive and the party may disclose other points as well.

There are multiple schedules under Schedule 21 i.e.,

    i.   Significant contributions / donations/ collection from issuance of coupons exceeding Rs 5,00,000/- to any individual or any other party (21.1)

    ii.   Donation received from outside India (21.2)

    iii.   Penalties on electoral offences along with the material electoral offence (21.3)

    iv.   Banks Details (21.4)

    v.   Details of total donation received in cash & non cash (21.5)

    vi.   Other Notes on Accounts (21.6)

i.   **Significant contributions / donations/ collection from issuance of coupons exceeding Rs 5,00,000/- to any individual or any other party (21.1):**

Political party has to disclose significant donor's (donated more than 5 lacs rupee) details in prescribed format. Format has been given in SN -21.1. The details can be uploaded in CSV/XLS file.

NAME OF POLITICAL PARTY   ABC

NOTE	Schedule	Current Year	Previous Year
Notes on Accounts	21		
Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party.	21.1	Select ∨	Select ∨
Donation received from outside India.	21.2	Select ∨	Select ∨
Penalties on electoral offences along with the material electoral offence.	21.3	Select ∨	Select ∨
Banks Details	21.4	Select ∨	
Details of total donation recieved in cash & non cash	21.5	Select ∨	Select ∨
Other Notes on Accounts	21.6	Select ∨	Select ∨

Save

NAME OF POLITICAL PARTY   ABC

NOTE	Schedule	Current Year	Previous Year
Notes on Accounts	21		
Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party.	21.1	Yes ∨ Add/View.	Yes ∨ Add/View.
Donation received from outside India.	21.2	Select ∨	Select ∨
Penalties on electoral offences along with the material electoral offence.	21.3	Select ∨	Select ∨
Banks Details	21.4	Select ∨	
Details of total donation recieved in cash & non cash	21.5	Select ∨	Select ∨
Other Notes on Accounts	21.6	Select ∨	Select ∨

Save

- If you choose "YES" from the dropdown in the year tab, you will be able to see another option below to the Dropdown i.e, Add/View.

Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party.   ×

Import contributions / donations*

Choose File No file chosen   Import   Download Sample CSV/XLS

Note: only CSV/XLS file is allowed with maximum file size of 2MB.

- On pressing Add/View, this dialogue box will open in which you can import multiple files.
- Click on "Download Sample CSV/XLS" button to download a sample format. Below attached is a sample format.

S.No.	Name	PAN (if any)	Complete Address	Amount of Contribution (Rs.)	Payment Mode(Cheque/DD/ Cash/Other)	Receiving Bank Name	Receiving Bank IFSC Code	Remark
1	XYZ	XXXXX1234X	H.No. XXXX, Xyz Street, Abc Cit	500000	Bank Transfer	XXXX Bank Ltd	XXXXX0000001	Test Remark
2	XXXXX Pvt. Ltd.	XXXXX1234X	H.No. XXXXX, Xyz Street, Abc C	600000	Cheque	XXXX Bank Ltd	XXXXX0000001	Test Remark

- Fill your contributions data in the above format, save it.
- Click on "Choose File", select the file which you have saved with all your contribution data.
- Then click on [Import] button.

ii. Donation received from outside India (21.2)

If the political party has received donation from outside India, the details should be given in Notes to Accounts. The data can be imported also in CSV/XLS format.

NOTES ON ACCOUNTS

NAME OF POLITICAL PARTY   ABC

NOTE	Schedule	Current Year	Previous Year
Notes on Accounts	21		
Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party.	21.1	Select ˅	Select ˅
Donation received from outside India.	21.2	Select ˅	Select ˅
Penalties on electoral offences along with the material electoral offence.	21.3	Select ˅	Select ˅
Banks Details	21.4	Select ˅	
Details of total donation recieved in cash & non cash	21.5	Select ˅	Select ˅
Other Notes on Accounts	21.6	Select ˅	Select ˅

Save

NOTE	Schedule	Current Year (2020)	Previous Year (2019)
Notes on Accounts	21		
Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party.	21.1	Yes ˅ Add/View..	Yes ˅ Add/View..
Donation received from outside India.	21.2	No ˅	No ˅
Penalties on electoral offences along with the material electoral offence.	21.3	No ˅	No ˅
Banks Details	21.4	No ˅ Add/View..	
Details of total donation recieved in cash & non cash	21.5	No ˅ Add/View..	No ˅ Add/View..
Other Notes on Accounts	21.6	Yes ˅ Add/View..	Select ˅

Save

- If you choose "YES" from the dropdown in the year tab, you will be able to see another option below to the dropdown i.e., Add/View.

Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party.   ✕

Import contributions / donations*

Choose File No file chosen   [Import] [Download Sample CSV/XLS]

Note: only CSV/XLS file is allowed with maximum file size of 2MB.

- On pressing "Add/View", this dialogue box will open in which you can import multiple files.
- Click on "Download Sample CSV/XLS" button to download a sample format. Below attached is a sample format.

S.No.	Name	PAN (if any)	Complete Address	Amount of Contribution (Rs.)	Payment Mode(Cheque/DD/ Cash/Other)	Receiving Bank Name	Receiving Bank IFSC Code	Remark
1	XYZ	XXXXX1234X	H.No. XXXX, Xyz Street, Abc Cit	500000	Bank Transfer	XXXX Bank Ltd	XXXXX0000001	Test Remark
2	XXXXX Pvt. Ltd.	XXXXX1234X	H.No. XXXXX, Xyz Street, Abc C	600000	Cheque	XXXX Bank Ltd	XXXXX0000001	Test Remark

- Fill your contributions data in the above format, save it.
- Click on "Choose File" , select the file which you have saved with all your contribution data.
- Then click on [Import] button.

iii. Penalties on electoral offences along with the material electoral offence (21.3)

Here the political party has to report about any penalties imposed due to electoral offences. If the party has not been penalized then this information will be NIL, otherwise details of such penalties should be reported here.

- If you choose "YES" from the dropdown in the year tab, you will be able to see another option below to the Dropdown i.e., Add/View.

Penalties on electoral offences along with the material electoral offence. ✕

Penalties on electoral offences along with the material electoral offence.

[   ]

[Save]

- On pressing "Add/View", this dialogue box will open in which you have to enter the Penalties on electoral offences along with the material electoral offence.
- Click on "Save" button to save the details.

iv. Banks Details (21.4)

Political party has to report its types of bank accounts and also accounts running in post offices.

NOTE	Schedule	Current Year	Previous Year
Notes on Accounts	21		
Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party.	21.1	Select ⌄	Select ⌄
Donation received from outside India.	21.2	Select ⌄	Select ⌄
Penalties on electoral offences along with the material electoral offence.	21.3	Select ⌄	Select ⌄
Banks Details	21.4	Select ⌄	
Details of total donation recieved in cash & non cash	21.5	Select ⌄	Select ⌄
Other Notes on Accounts	21.6	Select ⌄	Select ⌄

NAME OF POLITICAL PARTY: ABC

NOTES ON ACCOUNTS

[Save]

Banks Details ✕

[Enter Bank Name] [Enter IFSC Code] [Enter A/C No] [Select Account Ty ⌄] [Add Bank]

- If you choose "YES" from the dropdown and "Add/View" in the current year tab, this dialogue box will open in which you need to fill all the bank details i.e., Bank Name, IFSC Code, Account No. and the account type such as Savings or Current etc. from the Dropdown.
- Then click on "Add Bank" button to add the bank.

Please give reason

Reason :

B I U ≣ ≣ H

Save

- If you choose "NO" from the dropdown and click on "Add/View" in the current Year tab, this dialogue box will open in which you need to fill the reason of not having bank details.
- Click on "Save" button to save the details.

v. Details of total donation received in cash & non cash (21.5)

Under this Note, Political party has to report its total donation payment mode wise. There are five modes of receipt of donation. political party has to report how much donation amount has been received from each mode.

Further, the political party will also report how much amount of donation has been reported in Contribution Report (Form-24A) and if not reported, then reason of non-reporting of donation is to be disclosed.

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NOTES ON ACCOUNTS

NAME OF POLITICAL PARTY   ABC

NOTE	Schedule	Current Year	Previous Year
Notes on Accounts	21		
Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party.	21.1	Select ⌄	Select ⌄
Donation received from outside India.	21.2	Select ⌄	Select ⌄
Penalties on electoral offences along with the material electoral offence.	21.3	Select ⌄	Select ⌄
Banks Details	21.4	Select ⌄	
Details of total donation recieved in cash & non cash	21.5	Select ⌄	Select ⌄
Other Notes on Accounts	21.6	Select ⌄	Select ⌄

Save

Details of total donation recieved in cash & non cash.   ✕

Details of Total donation received(both capital & revenue)	Reported in Form-24A (Column - A)	Not Reported in Form-24A (Column - B)
i. Total donation received in cash incl direct cash deposit in bank	0.00	0.00
ii. Bank including - A/c payee cheque, Draft, and other accepted electronic clearing system	0.00	0.00
iii. Electoral Bond Note: Only the gross amount received by way of electoral bond is to be mentioned without giving any further particular		
iv. In kind		
v. Any Other mode (Specify)	0.00	0.00
Total Donation received (i+ii+iii+iv+v)	0.00	0.00

- If you choose "YES" from the dropdown and click on "Add/View" in the year tab, this dialogue box will open in which you need to fill the details like Total donation received in cash including direct cash deposit in bank, Bank including - A/c payee cheque, Draft, and other accepted electronic clearing system, Electoral Bond, In kind and Any Other mode for Reported in Form-24A which is in Column – A and Not Reported in Form-24A which is in Column – B

- Once you enter all the above details for all the sections i.e, i, ii ,iii ,iv, v, Total will be updated Automatically in the Total Donation received (i+ii+iii+iv+v) field.

Reason for Not-reported contribution of Rs. (As Total of Column - B of above table) in following format. Total amount (Column - Y of Below table) will be the same as the total contribution not reported (Column - B of Above table).

Reason for Non-reporting contribution in Form-24A	Total Number of such contribution (Column - X)	Total amount of such contribution (Column - Y)
Below reporting thresh hold		
By way of Electoral bond		
Any other reason (specify)		
TOTAL		

Save

- Fill the details like below reporting thresh hold, by way of Electoral Bond, any other reason under heading reason for non-reporting Contribution in Form-24A for both "Total Number" of such contribution and "Total Amount" of such contribution.

- Click on "Save" button to save the details.

vi. Other Notes on Accounts (21.6)

Under this, political party may disclose other information / notes, which the party considers materially important.

NOTE	Schedule	Current Year	Previous Year
Notes on Accounts	21		
Significant contributions / donations/ collection from issuance of coupons exceeding Rs 500000/- to any individual or any other party.	21.1	Select ⌄	Select ⌄
Donation received from outside India.	21.2	Select ⌄	Select ⌄
Penalties on electoral offences along with the material electoral offence.	21.3	Select ⌄	Select ⌄
Banks Details	21.4	Select ⌄	
Details of total donation recieved in cash & non cash	21.5	Select ⌄	Select ⌄
Other Notes on Accounts	21.6	Select ⌄	Select ⌄

NOTES ON ACCOUNTS

NAME OF POLITICAL PARTY: ABC

Save

Other Notes on Accounts

Notes :

B I U ≔ ≣ H

CHANGE IN ACCOUNTING POLICY-
1. In current FY, party has introduce bad debts policy and as a result, loss increased by 3.88 crores.
2. Balances in Advance & Payable are subject to confirmation.
3. Previous year financial figures have been regrouped whenever considered necessary.

Save

- If you choose "YES" from the dropdown and click on "Add/View" in the year tab, this dialogue box will open in which you need to enter the details and then click on "Save" button to save the details.

2.4.6 Cash Flow Statement

A Cash Flow Statement is a financial statement that shows how cash & cash equivalent entered and exited from reporting entity (here political party) during an accounting period. Cash & Cash Equivalent coming in and out is referred to as cash flows and the management use these statements to record, track, and report these transactions. Cash Flow Statement is a part of Annual Audited Financial Statements as mentioned in Guidance Note of ICAI on Political Parties -2012. The format has also been given there.

PARTICULARS	Current Year (2020)	Previous Year (2019)
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus / (Deficit) for the year	-3159482247.00	
Change in non-operating items		
	+ Add More	
Operating Surplus / (Deficit) before working capital	-3159482247.00	
	+ Add More	
Net cash flow from operating activities (A)	-3159482247.00	

- Fill all the required details like Surplus / (Deficit) for the year, Operating Surplus / (Deficit) before working capital etc.
- Click on "Delete" button to delete the details you want to.
- Click on "+Add More" button to add more details.

Components of cash and cash equivalents		
Balance with Scheduled Bank	535502062.00	
Balance with Non Scheduled Bank		
Balance with Post office		
Bank deposit with more than 12 months	2409008716.00	
Cash in hand & other equivalents	154984276.00	6273275012.00
Total cash and cash equivalents	3099495054.00	6273275012.00

- Fill all the required details like Balance with Scheduled Bank, Balance with Non Scheduled Bank, Balance with Post office, Bank deposit, Cash in hand & other equivalents.
- Once you fill all the above details, Total will be updated automatically in the Total Cash & Cash Equivalents field for both the years.
- Total Closing Balance of Cash Flow Statement should be equal to the total of Schedule -9 (iii) "Cash & Cash Equivalent" sub-head.

Remark (if any)	B I U ≔ ▤ H

Save

- Enter the Remarks in the text area and click on "Save" Button to save the details.

- Click on "Preview" button to see preview of annual audited account report.

- At the bottom of preview page, click on "Edit" button to edit the Report.
- Click on "Submit to Auditor" button to submit report to Auditor.

- Click on "Submit to Auditor" button to submit, click on "Cancel" button to cancel the submission of Report.

- Select Aadhar Number & enter the registered Aadhar Number of any one of the signatories
- Select Aadhar OTP and click on "Get OTP" button.

- Enter the OTP received and agree to the consent by clicking on the checkbox.
- Click on "Submit" button to submit.

- Annual Audited Report will be submitted to auditor successfully and status of report will be changed.

- Now Auditor will login in to the portal with the credentials and Click on "Annual Audited Account" from the dropdown.

        Click on "Annual Account" button to review report.
        Click on "Download" button to download annual account.

- On preview page bottom click on "Accept/Reject" button to accept or reject report.

- On pressing "Reject" button, this dialogue box will appear in which Auditor can write the Reason of Rejection and submit it.
- Once rejected, user has to resubmit the report by filling all the details again from the starting by following the same steps.

- On pressing "Accept" button, this dialogue box will appear in which Auditor has to fill all the details like Name, Place etc. and submit it.
- Auditor has to upload his auditor report duly signed & stamped in pdf format.
- After submitting, it will redirect to the e-Sign page in which Auditor has to add e-Sign.

- Select "Aadhar Number" and enter the Aadhar Number of the auditor.
- Select "Aadhar OTP" and click on "Get OTP" button.

- Enter the OTP received.
- Click on the checkbox to agree the Consent and then click on "Submit" button to Proceed.

- Annual audited account report will be accepted and status will change as "Accepted by Auditor".
- Once the Status will change to "Accepted by Auditor", user can submit report to ECI/CEO.

- Now User will login again to the portal with the credentials and Click on "Annual Audited Account" from the dropdown.

- User needs to click on "Preview" button to review the details.

19. OTHER EXPENSES

Note	AS AT 31ST MARCH 2023	AS AT 31ST MARCH 2022
Other		
Total		

For, Auditor
Abc firm
(Chartered Accountants)
Firm Reg. No. : 2343223
Test Auditor Name
M.No. : 123456
Place: Delhi
UDIN : 12345654321

For, Signatory 1
Test Treasurer Name
(Treasurer)

<div style="text-align:center">Cancel   Submit to ECI/CEO</div>

- User needs to click on "Submit to ECI/CEO" button available at the bottom of preview page and you will see following window -

Submit Annual Audited Account Report to ECI/CEO ✕

1. Please note, Audited Annual Account of your party will be complete only after it is e-signed (using Aadhar OTP).

2. You cannot modify your report once it is e-signed and submitted to the ECI/CEO, but, there is option for submission of revised report in case of any discrepancy.

<div style="text-align:right">Cancel   Send OTP</div>

- Please read the instructions carefully.
- Then click on "Send OTP" button to proceed further or click on "Cancel" button to cancel the process.

ELECTION COMMISSION OF INDIA

Enter OTP

| Enter OTP | VERIFY |

Note : OTP is valid for 2 minutes only.   Resend OTP

- An OTP will be sent to user's registered mobile number. Enter OTP and click on "Verify" button to verify OTP.

- **Note:** OTP will be valid for 2 minutes only.
- Click on "Resend OTP", if OTP is not received.
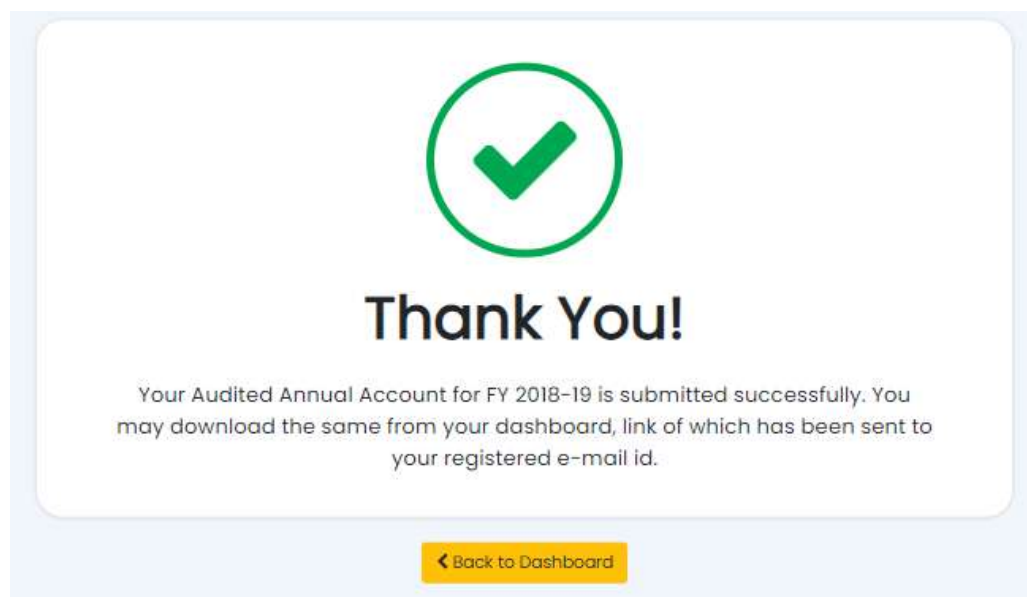
- After successful verification, Successful message dialogue box will appear.
- Click on "Back to Dashboard" button to go to the Annual Audited Account list page.
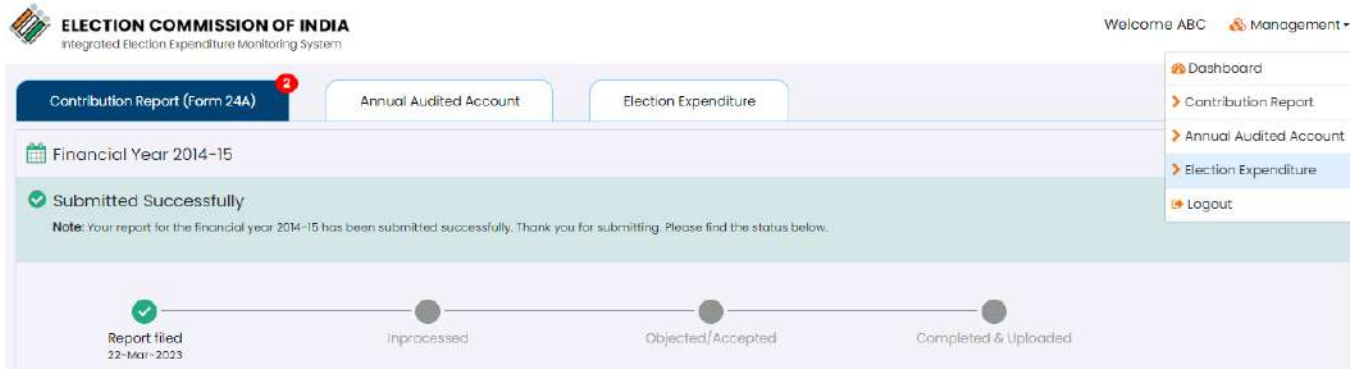
- Status will be updated as "Submitted to ECI/CEO".
- If you want to download the submitted report, click on "Download" button under Action.

2.5 Election Expenditure Statement

Political Parties are required to file Part Election Expenditure Statement within 30 days of declaration of election result and Full Election Expenditure Statement within 75/90 days of completion Assembly/ Lok Sabha Election.

- Click on "Election Expenditure" button from the management dropdown to visit the Election Expenditure page.

- After login to political party user will redirect to Election Expenditure page.

- Then click on "Part Expenditure Statement" to start the report of Expenditure.

2.5.1   Part Election Expenditure Statement

Political parties are required to file a part statement on election expenditure regarding lump sum payments made by the party(ies) to candidates, within 30 days after declaration of results of elections to Legislative Assembly/Lok Sabha in prescribed format. National and State Recognized Political Parties are required to submit their Election Expenditure Statement with the ECI, New Delhi and Registered Unrecognized Political Parties (RUPPs) are required to submit their Election Expenditure Statement with the Chief Electoral Officer of the State/UT concerned where the party Headquarter is located. The format consists of 07 columns as under:

Column1: Serial Number

Column 2: Name of the State/No. and Name of the Assembly and / or Parliamentary Constituency

Column 3: Name of Candidate(s)

Column 4: Date(s) of payment

Column 5: Cash amount

Column 6: Cheque/DD/PO/RTGS/Fund Transfer etc.

Column 7: Total

When Click on "Part Expenditure Statement"

- Name of the political party will be default as per the user login.
- Select the Election and States under "Election to the Lok Sabha/Legislative Assembly of State" section.
- Date of announcement of election & Date of completion of Election will be displayed as per the above details entered by user.
- Click on "Save" button to save the details.

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 21st January, 2013, and 76/PPEMS/Transparency/2013, dated 29th 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 29th August, 2014 (mentioned above and annexed).

Yours faithfully

_____

(Secretary)

- Read the above ECI letter regarding filing of part election expenditure statement attributed to candidates by political parties within 30 days of declaration of results of elections.
- Format for filing part election expenditure statement is as under -

Name of the Party	ABC
Whether Recognized	Select ⌄
Name of the Election	
Date of Announcement of Election	dd/mm/yyyy
Date of Completion of Election	dd/mm/yyyy

- Name of the political party will appear by default as per the user login.
- Select the option as "Yes" or "No" in the Whether Recognized section.
- If you choose "Yes", another dropdown will open in which you need to choose the party type as National or State.
- Name of the Election, Date of Announcement of Election and Date of Completion of Election will get updated automatically as per the Details entered by user.

| S.No. | Name of the State / No. and Name of the Assembly/Parl. Constituency | Name of Candidate | Date(s) of payment | Amount (Rs.) | | Total | Action |
				Cash Amount	Cheq / DD / PO /RTGS/ Fund Transfer etc.		
1	2	3	4	5	6	7 (5+6)	

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.

No records round.

+ Add Expenditure   Grand Total   0.00

Date: 31/03/2023

_____
Signature
(Treasurer of Political Party)

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

<< Part D   **Save**

- Click on "+Add Expenditure" button and fill the format.
- Signature of Treasurer of Political Party is required. Signing date will be the date of statement.
- Click on "Save" button to save the details

- Fill the details

2.5.2   Full Election Expenditure Statement

Political Parties are required to submit their full Statement of Election Expenditure from the date of announcement of election till the date of completion of election within 75 days/90 days of completion of Assembly/Lok Sabha elections respectively before the ECI / the CEOs concerned in a prescribed Performa issued by the Commission as per the directions of the Hon'ble Supreme Court in the case of Common Cause vs Union of India & Oth. (AIR 1996 SC 3081). National and State Recognized Political Parties are required to submit their Election Expenditure Statement with the ECI, New Delhi and Registered Unrecognized Political Parties (RUPPs) are required to submit their Election Expenditure Statement with the Chief Electoral Officer of the State/UT concerned where the party Headquarter is located. In the said Performa, Political Parties are required to give basic information at sl. no. 1 - 4 as under:

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

In Part A, Part B, Part C, Part D and Schedules Political Parties are required to give information as under:

Part A: Details of Election Expenditure incurred / authorized at Party Central Headquarters.

Part B: 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.

Part C: 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 Part A and Part B.

Part D: Verification

Schedule 1: State wise breakup of Gross Expenditure authorized /incurred by the Party Central Head Quarters for general party propaganda from the date of announcement of election to the date of completion of election.

Schedule 2: Travel expenses of Star Campaigner(s) authorized / incurred by Party Central Headquarters.

Schedule 2A: Travel expenses of other leader(s) incurred /Authorized by Party Central Headquarters (including expenses after announcement and before nomination).

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.

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.

Schedule 5: Expense(s) on public meetings / procession / Rally (like dais/ audio/barricade/vehicles etc.) authorized/incurred by Party Central Headquarters.

Schedule 6: Any other expense(s) for General Party propaganda authorized / incurred by Party Central Head Quarters.

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.

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.

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.

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)

Schedule 11: Any other expense(s) for the candidate(s) authorized / incurred by Party Central Headquarters

Schedule 12: Travel expenses of Star Campaigner(s) authorized / incurred by State / Distt. / Local Units

Schedule 13: Travel expenses of other leader(s) authorized / incurred by State / Distt. / Local Units (including expenses after announcement and before nomination)

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

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.

Schedule 16: Expense(s) on public meetings / procession / Rally (like dais / audio /barricade /vehicles etc.) authorized / incurred by State / Distt. / Local Units

Schedule 17: Any other expense(s) for General Party propaganda authorized / incurred by State / Distt. / Local Units

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.

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).

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.

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).

Schedule 22: Any other expense(s) for the candidate(s) authorized/ incurred by State / Distt. / Local Units

Schedule 23A: Total expenses incurred /authorized on publishing criminal antecedents, if any, of candidates sponsored by the political party located in Central Headquarters.

Schedule 23B: Total expenses incurred/ authorized on publishing criminal antecedents, if any, of candidates sponsored by the political party located in State/Distt. / Local Units.

Schedule 24A: 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.

Schedule 24B: 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.

- After saving the details of Part Expenditure Statement, click on Expenditure Statement to fill the Part A, B, C & D.

2.5.2.1 Part-A

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

- Name of the political party will be default as per the user login.
- Select the Election and States under "Election to the Lok Sabha /Legislative Assembly of State" section.
- Date of announcement of election & Date of completion of Election will be displayed as per the above details entered by user.
- Party type represent "Party Recognition Status" which will appear automatically as per records with ECI.
- Click on "Save" button to save the details.

- In 5.1.a section you can fill Opening balance of party funds at Party Central Headquarters. Here we can add / edit the bank details.
- Fill the Cash in hand details.
- Click on "Add" button to add the bank details.

- Enter the details like Bank name, IFSC Code, Account Number and click on "Save" button to save the details entered.
- Click on "Reset" button if you want to reset and enter the details again.

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)		
	Description		Amount
	(i) Cash in hand		0.00
	(ii) Bank balance (Please mention name of the bank and branch)	**Add**	0.00
		Total	0.00

- Total will be updated automatically as per the details entered by user.

5.2	a. Gross receipts of Party Central Headquarters from all sources from the announcement of election to the date of completion of election		
	Description		Amount
	(i) Cash		0.00
	(ii) Cheque or draft etc.		0.00
	(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)	**Add**	0.00
		Total	0.00

- In 5.2.a section we can add Gross receipts of Party Central Headquarters from all sources from the announcement of election to the date of completion of election.
- Fill the Cash details.
- Fill the Cheque or draft etc. details.
- Click on "Add" button to add the bank details.

5.2 (a)(iii) : In kind (Received complimentary goods or services from any person/entity)

Sr.No.	Goods/Services *	Details of Goods/Services *	Notional value (Rs.) *	Recieved from	Action
1	Select ▾	Enter details	0.00	Enter recieved from	🗑
		Total		Save	**+ Add More**

- Select Goods/Services from the dropdown.
- Enter Details of Goods/Services.
- Enter the Notional value in Rupees.
- Enter the Received from details.
- Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Action tab.
- If you want to add more details, click on "+Add More" button under Action tab. Click on "Save" button to save the details.

5.2

a. Gross receipts of Party Central Headquarters from all sources from the announcement of election to the date of completion of election

Description		Amount
(i) Cash		0.00
(ii) Cheque or draft etc.		0.00
(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)	Add	0.00
	Total	0.00

- Total will be updated automatically as per the data entered.

In 5.3 Section we have multiple schedules. We will see all schedules one by one below.

2.5.2.1.1 Schedule-1

Click on [1] under 5.3.a section.

5.3

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)

Description of Gross expenditure by Party Central Headquarters	Schedule	Amount
(i) Cash		0.00
(ii) Cheque or draft etc.	1	0.00
(iii) Expenditure authorized, but remaining outstanding on date of completion of election		0.00
	Total	0.00

🗓 SCHEDULE- 1   ← Back

S.No.	Name of the State *	Cash (1) *	Cheque etc. (2) *	Expenditure authorized, but remaining outstanding on date of completion of poll (3) *	Total (1+2+3)	Remove
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						
1.	Select state	0.00	0.00	0.00	0.00	🗑
	Total	0.00	0.00	0.00	0.00	

Save   + Add More

- Select name of the State.
- Enter the cash details.
- Enter Cheque etc. details.
- Enter Expenditure authorized, but remaining outstanding on date of completion of poll details.
- Total will get updated automatically as per the details entered
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.
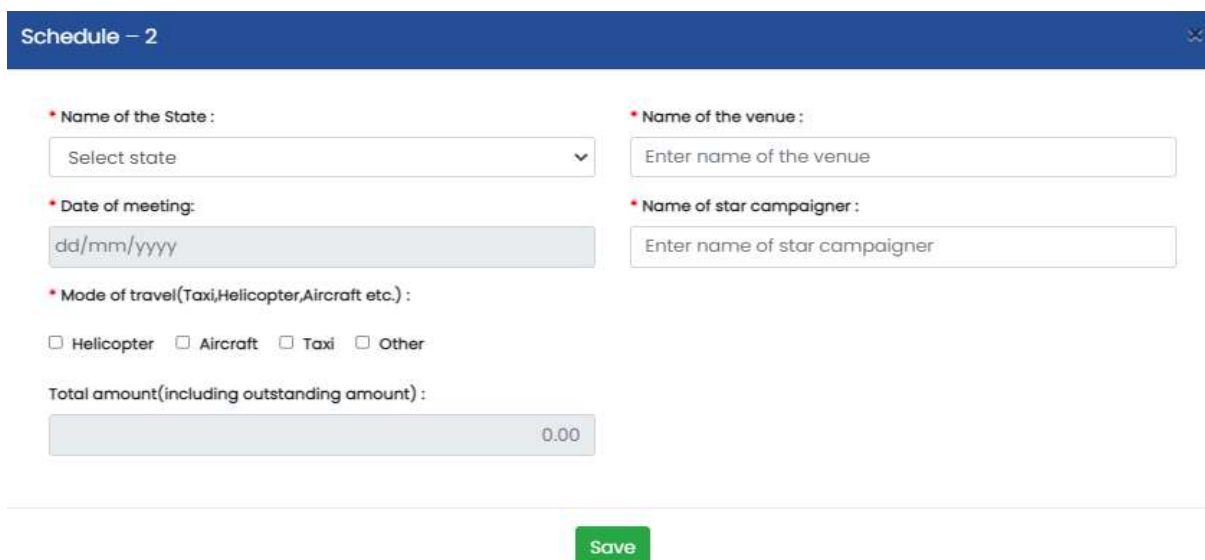
2.5.2.1.2 Schedule-2

- Click on **2** under 5.3.b section and you will find following window -

				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. Rs.)	Action
				No records round.			
					Total	0.00	

- Click on "+ Add Expenditure" button and fill information as mention below -

Schedule – 2

* Name of the State :
`Select state`

* Name of the venue :
`Enter name of the venue`

* Date of meeting:
`dd/mm/yyyy`

* Name of star campaigner :
`Enter name of star campaigner`

* Mode of travel(Taxi,Helicopter,Aircraft etc.) :

☐ Helicopter ☐ Aircraft ☐ Taxi ☐ Other

Total amount(including outstanding amount) :
`0.00`

Save

- Choose name of the State.
- Enter Name of the venue.
- Enter Date of meeting.
- Enter Name of star campaigner.
- Choose the appropriate Mode of travel as Taxi/Helicopter/ Aircraft etc.
- Enter Name of the payee incase of Helicopter and enter the Amount. Same if you choose any mode of travel.
- Total amount (including outstanding amount) will be updated automatically as per the details entered.
- Click on "Save" button to save the details.

2.5.2.1.3 Schedule-2A

- Click on **2A** under 5.3.b section and you will find following window -

SCHEDULE- 2A   ← Back   + Add Expenditure

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.)	Action
				No records round.			
					Total	0.00	

- Click on "+ Add Expenditure" button and fill information as mentioned below –

Schedule – 2A   ✕

* Name of the State :   * Name of the venue :

Select state   Enter name of the venue

* Date of meeting: * Name of Leader :

dd/mm/yyyy   Enter name of Leader

* Mode of travel(Taxi,Helicopter,Aircraft etc.) :
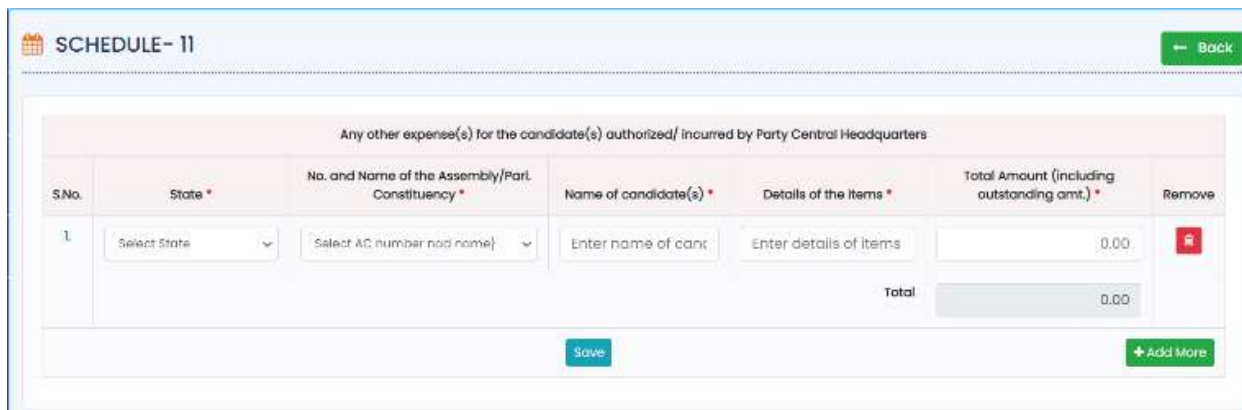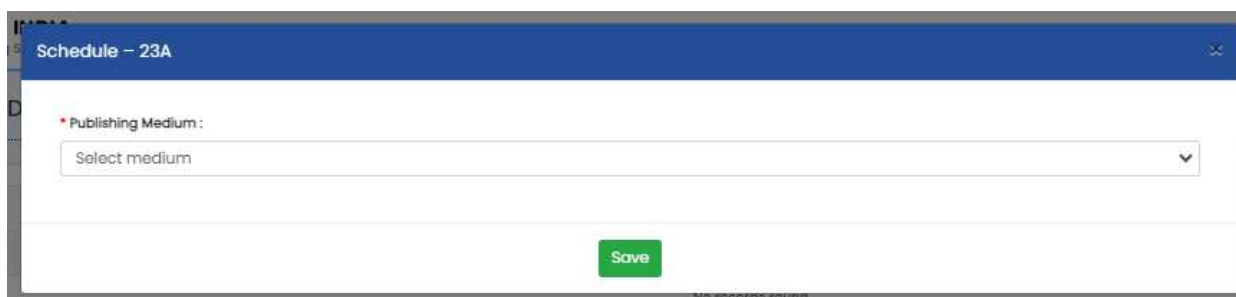
☐ Helicopter   ☐ Aircraft   ☐ Taxi   ☐ Other

Total amount(including outstanding amount) :

0.00

Save

- Choose Name of the State.
- Enter Name of the venue.
- Enter Date of meeting.
- Enter Name of Leader.
- Choose the appropriate Mode of travel as Taxi/Helicopter/ Aircraft etc.
- Enter Name of the payee in case of Helicopter and enter the Amount. Same if you choose any mode of travel.
- Total amount (including outstanding amount) will be updated automatically as per the details entered.
- Click on "Save" button to save the details.

Click on ▮3▮ under 5.3.b section and you will find following window -

- Choose name of the State.
- Enter Name of the payee.
- Enter Name of media (print/electronic/ sms, cable tv etc.)
- Enter Date/s (of print/telecast/sms)
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

2.5.2.1.5 **Schedule-4**

- Click on ▮4▮ under 5.3.b section and you will find following window –

- Choose name of the State.
- Choose No. and Name of the Assembly/Parl. Constituency.
- Enter Details of the items
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

2.5.2.1.6 Schedule-5

- Click on **5** under 5.3.b section and you will find following window -

SCHEDULE- 5 | ← Back | + Add Expenditure

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.)	Action
			No records round.		
				Total	0.00

- Click on "+ Add Expenditure" button and fill the details

Schedule – 5

* Name of the State :
Select State

* Name of the venue :
Enter name of the venue

* Date of the meeting/procession/Rally :
dd/mm/yyyy

* Details of items :
Details of items

* Total amount(including outstanding amount) :
0.00

Save

- Choose name of the State.
- Enter Name of the venue
- Enter Date of the meeting/procession/Rally
- Enter Details of items
- Enter Total amount(including outstanding amount)
- Click on "Save" button to save the details.

2.5.2.1.7 Schedule-6

- Click on **6** under 5.3.b section and you will find following window –

SCHEDULE- 6 | ← Back

Any other expense(s) for General Party propaganda authorized/ incurred by Party Central Head Quarters

S.No.	State *	Purpose *	Date *	Details of the items *	Total Amount (including outstanding amt.) *	Remove
1.	Select State	Enter purpose	dd/mm/yyyy	Enter item de	0.00	🗑
					Total	0.00

Save

+ Add More

- Choose name of the State.
- Enter Purpose
- Enter Date
- Enter Details of the items
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

2.5.2.1.8 Schedule-7

- Click on **7** under 5.4.a section and you will find following window –

- Click on "+Add Expenditure" button and fill the following information

- Fill details.
- Click on "Save" button to save it.

2.5.2.1.9 Schedule-8

- Click on **8** under 5.4.a section and find following window –

SCHEDULE- 8   ← Back

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/s (of print/telecast/sms) *	Total Amount (including outstanding amt.) *	Remove
1.	Select State	Enter candidate r	Enter name of media	dd/mm/yyyy	0.00	🗑
				Total	0.00	

Save   + Add More

- Choose name of the State.
- Enter Name of the candidate(s)
- Enter Name of media (print/electronic/sms/cable tv etc.)
- Enter Date/s (of print/telecast/sms)
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button Under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

2.5.2.1.10 Schedule-9

- Click on **9** under 5.4.a section and you will find following window –

SCHEDULE- 9   ← Back

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 items *	Total Amount (including outstanding amt.) *	Remove
1.	Select State	Select AC n	Enter candi	Enter details of items	0.00	🗑
				Total	0.00	

Save   + Add More

- Choose name of the State.
- Choose No. and Name of the Assembly/Parl. Constituency
- Enter Name of the Candidate(s)
- Enter Details of the items
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.

- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

2.5.2.1.11 Schedule-10

- Click on **10** under 5.4.a section and you will find following window -

- Click on "+Add Expenditure" button and fill following information

- Choose name of the State.
- Enter Name of the venue
- Enter Name(s) of the Star campaigner(s) and other leader(s)
- Enter Name of the Candidate(s)
- Enter Date
- Enter Items of expenditure
- Enter Total amount (including outstanding amount)
- Click on "Save" button to save the details.

2.5.2.1.12 Schedule-11

- Click on [11] under 5.4.a section and you will find following window –

- Choose name of the State.
- Choose No. and Name of the Assembly/Parl. Constituency
- Enter Name of the Candidate(s)
- Enter Details of the items
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button Under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

2.5.2.1.13 Schedule-23A

- Click on [23A] under 5.4.a section and you will find following window –

- Click on "+Add Expenditure" button and fill following -

- Fill details
- Click on "save Button" to save the details.

2.5.2.1.14 Schedule-24A

- Click on **24A** under 5.4.a section and you will find following window –

- Choose name of the State.
- Enter Nature of Virtual Campaign (Indicate Social Media Platforms/Apps/Other means)
- Enter Name of content creator
- Enter Name of media to disseminate message

- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button Under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

In SN- 5.5 section

- Here you have to click on " + Add Expenditure" and fill following window –

- If you want to delete any details, click on delete button Under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

In SN - 5.6 Section,

- In 5.6 section, Enter the Cash in hand & Bank balance.
- Then Total will be updated automatically as per the data entered.
- Click on "Part-B" button to move to the next part.

2.5.2.2 Part-B

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.

In section 6.1

- In section 6.1, Fill the Cash in hand details.
- Click on "Add" button to add the bank details.

- Enter the details like Bank name, IFSC Code, Account Number
- And click on "Save" button to save the details entered.
- Click on "Reset" button if you want to reset and enter the details again.

Total will be updated automatically as per the details entered by user.

In section 6.2

6.2	a. Gross receipts from all sources from the date of announcement of election to the date of completion of election by State U nit (including district level units and local units in the state)	
	Description	Amount
	(i) Cash	0.00
	(ii) Cheque or draft etc.	0.00
	(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)	Add 0.00
		Total 0.00

- In section 6.2, Fill the Cash, Cheque or draft etc. details
- Click on "Add" button to add the bank details.

6.2 (a)(iii) : In kind (Received complimentary goods or services from any person/entity) ✕

Sr.No.	Goods/Services *	Details of Goods/Services *	Notional value (Rs.) *	Recieved from	Action
1	Select ⌄	Enter details	0.00	Enter recieved from	🗑
		Total		Save	+ Add More

- Select Goods/Services from the dropdown.
- Enter Details of Goods/Services.
- Enter the Notional value in Rupees.
- Enter the Received from details.
- Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Action tab.
- If you want to add more details, click on "+Add More" button under Action tab.
- Click on "Save" button to save the details.
- Total will be updated automatically as per the details entered by user.

In section 6.3

6.3	a. Gross Expenditure incurred / authorized by State Unit (including district level units and local units) for General Party propaganda (from the ate of announcement of election to the date of completion of election)	
	Description	Amount
	(i) Cash	0.00
	(ii) Cheque or draft etc.	0.00
	(iii) Expenditure authorized, but remaining outstanding on date of completion of election	0.00
		Total 0.00

- Fill the Cash, Cheque or draft etc., Expenditure authorized, but remaining outstanding on date of completion of election details.
- Total will be updated automatically as per the details entered by user.

2.5.2.2.1   Schedule-12

- Click on 12 under 6.3.b section and you will get following window -

- Click on "+Add Expenditure" button and fill information –

- Choose Name of the State.
- Enter Name of the venue.
- Enter Date of meeting.
- Enter Name of star campaigner.
- Choose the appropriate Mode of travel as Taxi/Helicopter/ Aircraft etc.
- Enter Name of the payee in case of Helicopter and enter the Amount. Same if you choose any mode of travel.
- Total amount (including outstanding amount) will updated automatically as per the details entered.
- Click on "Save" button to save the details.

2.5.2.2.2 Schedule-13

- Click on **13** under 6.3.b section and you will find following window -

- Click on "+Add Expenditure" button and fill the information

- Choose Name of the State.
- Enter Name of the venue.
- Enter Date of meeting.
- Enter Name of leader.
- Choose the appropriate Mode of travel as Taxi/Helicopter/ Aircraft etc.
- Enter Name of the payee in case of Helicopter and enter the Amount. Same if you choose any mode of travel.
- Total amount (including outstanding amount) will updated automatically as per the details entered.
- Click on "Save" button to save the details.

2.5.2.2.3 Schedule-14

- Click on [14] under 6.3.b section and you will get following window –

SCHEDULE- 14 ← Back

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 etc.) *	Date/s (of print/telecast/sms) *	Total Amount (including outstanding amt.) *	Remove
1.	Select State	Payee name	Enter name of media	dd/mm/yyyy	0.00	🗑
				Total	0.00	

Save   + Add More

- Choose name of the State.
- Enter Name of the payee.
- Enter Name of media (print/electronic/sms, cable tv etc.)
- Enter Date(s) (of print/telecast/ sms)
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

2.5.2.2.4 Schedule-15

- Click on [15] under 6.3.b section and you will get following window -

SCHEDULE- 15 ← Back

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.	Name of the State *	No. and Name of the Assembly/Parl. Constituency *	Details of the items *	Total Amount (including outstanding amt.) *	Remove
1.	Select State	Select AC number nad n(	Enter item details	0.00	🗑
			Total	0.00	

Save   + Add More

- Choose name of the State.
- Choose No. and Name of the Assembly/Parl. Constituency.
- Enter Details of the items
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

2.5.2.2.5 Schedule-16

- Click on **16** under 6.3.b section.

📅 **SCHEDULE- 16**   ← Back   + Add Expenditure

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.)	Action
		No records round.			
			Total	0.00	

- Click on "+Add Expenditure" button and fill the information

Schedule – 16   ✕

* Name of the State :

Select State ▾

* Name of the venue :

Enter name of the venue

* Date of the meeting/procession/Rally :

dd/mm/yyyy

* Details of items :

Details of items

* Total amount(including outstanding amount) :

0.00

Save

- Choose name of the State.
- Enter Name of the venue
- Enter Date of the meeting/procession/Rally
- Enter Details of items
- Enter Total amount(including outstanding amount)
- Click on "Save" button to save the details.

2.5.2.2.6 Schedule-17

- Click on **17** under 6.3.b section and you will get following window -

📅 **SCHEDULE- 17**   ← Back

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.) *	Remove
1.	Select State ▾	Enter purpose	dd/mm/yyyy	0.00	🗑
			Total	0.00	

Save   + Add More

- Choose the state.

- Enter Purpose/Details of the items
- Enter Date of expenditure
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

2.5.2.2.7 Schedule-18

- Click on **18** under 6.3.b section and you will get following window -

📅 **SCHEDULE- 18**   ← Back   + Add Expenditure

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	Action
			No records round.				
					Total	0.00	

- Click on "+Add Expenditure" button and fill the information

Schedule 18   ☒

* Name of the State :   * No. and Name of th Assembly/Parl. Constituency:

Goa   ⌄   Select Name and Number of Constituency   ⌄

* Candidate(s) :

Select candidate(s)

Add New
* Candidate name:

Enter candidate name   **Add Candidate**

* Date(s) of payment :

dd/mm/yyyy

* Total Amount paid :

0.00

Save

- **Schedule-19**

- Click on **19** under 6.3.b section and you will get following window -

- Choose name of the State.
- Enter Name of the candidate(s).
- Enter Name of media (print / electronic / sms, cable tv etc.)
- Enter Date(s) (of print/telecast / sms)
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

2.5.2.2.8 Schedule-20

- Click on **20** under 6.3.b section and you will get following window –
-

- Choose name of the State.
- Choose No. and Name of the Assembly/Parl. Constituency.
- Enter Name of the Candidate(s)
- Enter Details of the items
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.

- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

2.5.2.2.9 Schedule-21

- Click on 21 under 6.3.b section.

SCHEDULE- 21   ← Back   + Add Expenditure

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.)	Action
			No records round.				
					Total	0.00	

- Click on "+Add Expenditure" button and fill the details

Schedule – 21   ✕

* Name of the State :

Select state

* Name(s) of the Star campaigner(s) and other leader(s):

Enter name of star campaigner or leader

* Date :

dd/mm/yyyy

* Total amount(including outstanding amount) :

0.00

* Name of the venue :

Enter name of the venue

* Name of the Candidate(s) :

Enter name of candidate

* Items of expenditure:

Enter items of expenditure

Save

- Choose name of the State.
- Enter Name of the venue.
- Enter Name(s) of the Star campaigner(s) and other leader(s)
- Enter Name of the Candidate(s)
- Enter Date
- Enter Items of expenditure
- Enter Total Amount (including outstanding amount.)
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

2.5.2.2.10 Schedule-22

- Click on 22 under 6.3.b section and you will get following window -

- Choose the State.
- Choose No. and Name of the Assembly/Parl. Constituency
- Enter Name of the Candidate(s)
- Enter Details of the items
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

2.5.2.2.11 Schedule-23B

- Click on [23B] under 6.3.b section and you will get following window –

- Click on "+Add Expenditure" button

2.5.2.2.12 Schedule-24B

- Click on **24B** under 6.3.b section and you will get following window -

- Choose name of the State.
- Enter Nature of Virtual Campaign (Indicate Social Media Platforms/Apps/Other means)
- Enter Name of content creator
- Enter Name of media to disseminate message
- Enter Total Amount (including outstanding amount.)
- Then Total will be updated automatically as per the data entered.
- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

In 6.5 Section, You will find following window –

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					
Sr.No.	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 *	Action	
No Records.						
				Total	0.00	+Add Expenditure

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 the State :

[⌄]

Name of Other Political Party (if any) :

[Select Party   ⌄]

* Date of payment :

[dd/mm/yyyy   ]

* Payment mode

[Select payment mode   ⌄]

* Total amount :

[0.00   ]

[Save]

- If you want to delete any details, click on delete button under Remove tab.
- If you want to add more details, click on "+Add More" button.
- Click on "Save" button to save the details.

In 6.6 Section, You will find following window -

6.6	a. Closing Balance of State Unit of the Party (including the districts and local units) on the completion of election	
	Description	Amount
	(i) Cash in hand	0.00
	(ii) Bank balance (Please mention name of the bank and branch) [Add]	0.00
	Total	0.00

[<< Part A]   [Part C >>]

- In 6.6 section, Enter the Cash in hand & Bank balance.
- Then Total will be updated automatically as per the data entered.
- Click on "Part-C" button to move to the next part.

2.5.2.3   Part-C

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 Part A and Part B.

- Enter the details required in the Section A, B, C & D.

- Enter the details required in the Section E.

- Enter the details required in the Section F.

- Enter the details required in the Section G.

H	Gross Total Expenditure for general party propaganda and for candidate(s) [Total of F (IV) + G (IV) above of this table]		0.00
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]		0.00
	b. Bank balance [5.6.a.(ii) + 5.6.a.(ii) of election related states]		0.00
	c. Total Closing Balance		0.00

<< Part B   Part D >>

- Enter the details required in the Section H & I.
- Click on "Part-D" button to move to the next part.

2.5.2.4 Part-D: Affidavit

ELECTION EXPENDITURE

Part-A	Part-B	Part-C	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: 21/03/2023 _____

_____
Signature and Seal of Treasurer

- Fill the required details in Verification.
- Signature of Treasurer is required. Signing date will be the date of Statement by default.

Counter signed by

_____

_____
Signature of the Party President/
General Secretary

Certified by the Auditor

_____

_____
Signature and Seal of the Auditor

<< Part C   Save

- Fill the required signatory names.
- Click on "Save" button to save the details.

- Select "Aadhar Number" and enter the Aadhar Number.
- Select "Aadhar OTP" and click on "Get OTP" button.
- Enter the OTP received.
- Click on the checkbox to agree with the consent and then click on "Submit" button to proceed

- Once you complete all the parts successfully, you can download the report by clicking on "Download" Button under Download Report tab.

"END"