

***[Please see instructions in Para 31 of Chapter V of  
Handbook for Returning Officers (EVM)]***

No. ....

To

\_\_\_\_\_ (name and address of candidate)

Subject:- Maintenance of account of election Expenses and lodging of true copy thereof.

Sir/Madam,

Your attention is invited to Section 77 of the Representation of the People Act, 1951 which stipulates that every candidate at an election shall, either by himself or by his election agent, keep a separate and correct account of all expenditure in connection with the election between the date on which he has been nominated and the date of declaration of the result thereof, both dates inclusive.

2. Your attention is also invited to Section 78 of the said Act which further stipulates that every contesting candidate at an election shall, within thirty days from the date of election of the returned candidate, lodge with the District Election Officer, an account of the election expenses which shall be a true copy of the account kept by him or by his election agent under Section 77.

3. Even if a contesting candidate does not seriously contest the election, for any reason whatsoever, and incurs only a nominal expenditure on his security deposit. etc., he is required by law to lodge his account of election expenses.

4. A contesting candidate who fails to comply with the requirements of law regarding the lodging of account of election expenses is liable to be disqualified by the Election Commission under section 10A or the Representation of the People Act, 1951 for a period of three years.

5. The account of election expenses to be kept by a candidate or his election agent under section 77 of the Representation of the People Act, 1951 shall contain the particulars of expenditure, incurred/authorised from day to day, as prescribed under rule 86 of the Conduct of Elections Rules, 1961.

6. A Register is being furnished to you herewith. You are required to maintain your day to day account of election expenses in this very Register and in no other document. All supporting vouchers, bills, etc., should also be kept along with the Register arranged in proper chronological order at all times. An abstract statement of expenditure is also to be prepared by you after the declaration of result of election in Parts – I to VI of the format enclosed herewith.

7. All documents such as vouchers, receipts, acknowledgements, etc. in support of the expenditure incurred or authorised shall be obtained on day-to-day basis and shall be maintained in the correct chronological order alongwith the Register showing the day-to-day account.

8. You should make this Register and the supporting documents available for inspection if demanded at any time during the process of election by the District Election Officer, Returning Officer, Election Observer appointed by the Election Commission or any other such authority nominated by the Commission in this behalf. Failure to produce this register when demanded will be considered as a major default on your part in maintaining your day to day account and you may render yourself liable to penal action under Section 171-1 of the Indian Penal Code.

9. This very Register in which you are to maintain your day to day account of election expenses should itself be filed by you as your account of election expenses after the election as required under section 78 of the Representation of the People Act 1951 mentioned-above. You should keep a copy of the account as maintained in that Register for your record and reference. Alongwith the Register, you must file the abovementioned abstract

statement containing details of expenditure, and the same must be supported by an affidavit in the format enclosed. The affidavit should be sworn before a Magistrate of the First Class or an Oath Commissioner or a Notary Public.

10. It may be noted that Section 77 (1) has been amended vide Election and Other Related Laws (Amendment) Act, 2003. As per the amended provisions of “Explanation (1)” of this Section, all expenditure incurred or authorised in connection with the election of the candidate by the political party which has set him up, any other association/body of persons or any other individual shall also be required to be included in the account of election expenses of the candidate under the said Section 77. The only exception is the expenses incurred on the travel of ‘leaders’ of the political party for propagating the programme of the political party, who are covered under ‘Explanations 1 and 2 of Section 77(1).

11. If you contest election from more than one constituency, you are required to maintain and lodge a separate account of your election expenditure in respect of each such constituency.

12. Kindly acknowledge receipt of the letter alongwith its enclosures immediately in the enclosed acknowledgment form.

Yours faithfully,

RETURNING OFFICER FOR  
.....Parliamentary/Assembly Constituency

\* Strike off whichever is inapplicable

**Enclosures :**

1. Register bearing serial no.... containing pages ..... for maintenance of election expenses, along with (i) the format for maintaining the abstract statement of accounts and (ii) the format of affidavit.
2. Extracts of Section 77, 78 and 10A of the Representation of the People Act, 1951, and rule 86 of the Conduct of Elections Rules, 1961.

3. Form of Acknowledgment receipt.

## ACKNOWLEDGEMENT FORM

To

The Returning Officer for

.....  
.....

Sir,

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

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

Yours faithfully,

Signature of the Candidate with date.

\*Strike Off, whichever is inapplicable.

## ACKNOWLEDGEMENT

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

District Election Officer

District.....

**ABSTRACT STATEMENT OF ELECTION EXPENSES**

**PART-I**

Name of Candidate :  
Number and name of Constituency :  
Name of State / Union Territory :  
Nature of Election : By-Election/General Election  
Date of declaration of result :  
Name and Address of the Election Agent :

**Part-II**

- I. Were you a candidate set up by a Political Party ? : Yes/No  
II. If yes, name of the party. : \_\_\_\_\_  
III. Is the Party a recognised Political Party ? : Yes/No  
IV. If recognised political party, whether National / State Party : Nation/State Party  
V. Has your party incurred/authorised expenses in your election ? : Yes/No  
VI. Has any other association/ body of persons / individual  
incurred/authorised expenses in your election ? : Yes/No  
VII. If yes, give its/his/their name(s) and complete address : (1)-----  
(2)-----  
(3)-----

### PART III

#### ABSTRACT STATEMENT OF EXPENDITURE ON ELECTION BY THE CANDIDATE/HIS ELECTION AGENT

Item of Expenditure	Expenditure incurred / authorised by			Total expenses incurred/ authoris ed (Total of Columns 2, 3 & 4)
	Candidate / his election agent	Political party which set him up	Any other association / body of persons / individual	
1.	2.	3.	4.	5.
	Rs.	Rs.	Rs.	Rs.

- i. Public meetings, processions, etc.
- ii. Campaign materials, like, handbills, posters, video and audio cassettes, loudspeakers etc.
- iii. Campaign through electronic / print media (including cable network)
- iv. Vehicles used and POL expenditure on such vehicles.
- v. Erection of gates, arches, cutouts, banners, etc.
- vi. Visits of 'leaders' to the constituency {other than the expenditure on the travel of 'Leaders' as defined in Explanation 2 under Section 77 (1) for propagating programme of the party}
- vii. Visit of other party functionaries
- viii. Other misc. Expenses

Grand Total \_\_\_\_\_

Lump-sum grant received, if any, from –

- (i) Political party
- (ii) Any other association / body (with its name and address)
- (iii) Any individual (with name and address)



**PART IV**  
**DETAILS OF EXPENDITURE ON VEHICLES USED**

Details of all expenditure on all vehicles used in connection with the election including the vehicles supplied to candidate by his Political Party or any other association/organisation/body or by any other individual are required to be shown (the only exception is the expense incurred in connection with travel of 'leaders' of political party for propagating programme of political party covered by Explanations 1 and 2 under Section 77 (1).

Regn. No. of vehicle	Type of Vehicle	No. of days for which used	Expenditure incurred on POL, maintenance and drivers <u>salary etc./hiring charges</u>		
			Amount spent by the candidate/ election agent	Amount spent by the political party	Amount spent by any other association/ body of persons/ individual
1.	2.	3.	4.	5.	6.

Grand total (Col. 4 + 5 + 6) Rs. \_\_\_\_\_

**PART V**  
**DETAILS OF EXPENDITURE ON PUBLIC MEETINGS**

Public meetings held by the candidate/his election agent/his political party/any other association/organisation/body any other individual (other than the candidate/his election agent)

Date of Meeting	Venue of Meeting	Name of authority from whom permission obtained	Cost of erecting pandal and hiring of furniture and fixtures	Cost of hiring Loud-speakers and Micro-phones	Other miscellaneous expenses	Total	Out of the amount shown in col.7, the component of expenditure incurred by		
							Candidate /election agent	the political party	Any other association/body/individual
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

Grand total (Col. 8 + 9 + 10) Rs. \_\_\_\_\_

**FORM OF AFFIDAVIT**

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

Affidavit of Shri.....(S/o).....

I..... son/wife/daughter of .....,  
aged ..... years, r/o.....do hereby solemnly and  
sincerely state and declare as under :-

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

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

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

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

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

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

Deponent

Solemnly affirmed/sworn by .....at.....thus day of 200\_\_  
Before me,

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

Under section 77 of the R.P.Act, 1951, every candidate at an election is required to maintain a separate and correct account of expenses incurred or authorised by him or his election agent in connection with his election, between the date of his nomination and the date of declaration of the result of the election. The account is to be maintained in the format prescribed by the Commission and the same is required to be submitted to the DEO (R.O. in the case of U.T.) within 30 days after declaration of result of the election. The existing format prescribed by the Commission for maintaining the account of election expenses under section 77 is placed below at F/A.

Recently, some amendments have been carried out to section 77, by virtue of which, all expenditure incurred by political parties, other associations and supporters will all be included in the expenditure of the candidate (the only exception being the expense on the travel of leaders covered under Explanation 2 to section 77 (1). Earlier position was that expenditure incurred or authorised by any political party, association, individual, etc. other than the candidate or the election agent was not deemed to be expenses incurred or authorised by the candidate or the election agent. In view of the amendment now made, detailed information about expenditure by parties, associations, etc. are not required. Therefore, some parts of the existing format relating to details of expenditure incurred by political parties, other associations, individuals, etc. can now be deleted from the format.

A revised format has been prepared in consultation with Legal Counsel, and the same is placed below for kind consideration and approval (DFA-1). The format of the letter addressed by the RO to the candidates regarding filing of account of election expenses has also been modified and is placed below as DFA-2.

**REGISTER FOR MAINTENANCE OF DAY TO DAY ACCOUNTS OF ELECTION EXPENDITURE BY CONTESTING CANDIDATES**

Name of the Candidate :  
Name of the Political Party, if any :  
Constituency from which contested :  
Date of declaration of result :  
Name and Address of the Election Agent :  
Total expenditure incurred / authorised :  
(from the date of nomination to date of  
declaration of result of election, both date inclusive)

Date of Expenditure	Nature of Expenditure	Name of person/political party/association/body who incurred/authorised expenditure		Amount of Expenditure		Date of payment	Name and Address of Payee	S.No. of voucher in case of an amount paid	S.No. of Bill in case of an amount outstanding	Name & Address of person to whom the amount outstanding is payable	Remarks
		Candidate /his election agent	Political party/associations/body/any other individual	Paid	Out-standing						
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.

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

N.B. 1. This Register must be maintained on daily basis and shall be subject to inspection at any time by the observers appointed by the Election Commission, the District Election Officer, Returning Officer or by any other officer authorised in this behalf.

2. This Register must be lodged in original with the District Election Officer as the return of election expenditure under section 78 of the Representation of the People Act, 1951. It must be accompanied by an Abstract Statement of election expenses and an affidavit, in the prescribed formats. No return of expenditure will be accepted as complete without the Abstract Statement of election expenses and the affidavit.
3. Vouchers may not be attached only in respect of those items which are listed in Rule 86 (2) of the Conduct of Elections Rules, 1961 like postage, travel by rail. For any voucher not attached vide this rule, an explanation to the effect that it was not practicable to obtain the required vouchers must be given in the prescribed Register.
4. The account shall be countersigned by the candidate if it is lodged by his election agent and should be certified by the candidate himself to be correct copy of the account kept.
5. Apart from the expenses incurred or authorised by the candidate/election agent directly, all expenditure incurred or authorised by the political party, other associations, bodies of persons, individuals, in connection with the election of the candidate are also required to be included in the account. The only exception is the expenses incurred on travel of 'leaders' of the political party on account of their travel for propagating the programme of the party [See Explanations 1 and 2 of Section 77(1)].
6. If the expenditure on any item shown above in column 2 is incurred / authorised by any political party / association / body of persons / any individual (other than the candidate or his election agent), its / his name and complete address must be shown in column 4.

**PART -VI**

**DETAILS OF EXPENDITURE ON TRAVEL OF LEADER(S) OF THE PARTY NOMINATED IN TERMS OF 'EXPLANATION (2)' UNDER SECTION 77(1) OF THE REPRESENTATION OF THE PEOPLE ACT, 1951.**

1	2	3	4	5	6	7	8	9	10	11	12
ARRIVAL DETAILS				DETAILS OF STAY			DEPARTURE DETAILS				
S.No.	Name of Leader	Date of Arrival in constituency	Mode of travel	Expenditure on fare paid (if known)	Duration of halt in constituency	Expenditure on local journeys	Date of departure from constituency	Mode of travel	Expenditure on fare paid (if known)	Whether expenditure on item (5), (7) and (10) incurred by candidate, political party or others specify	Expenditure if any on item (5), (7) and (10) by candidate.
1.											
2.											
3. etc..											
Total Expenditure:											

PLACE:

SIGNATURE OF CONTESTING CANDIDATE \_\_\_\_\_

DATE:

NAME OF CONTESTING CANDIDATE: \_\_\_\_\_