

Note to :

1. This register must be maintained on a daily basis and shall be subject to inspection at any time by the Observer appointed by the Election Commission, the District Election Officer/Returning Officer or by any other officer authorized in this behalf.
2. The register must be lodged in original with the District Election Officer as the return of Election Expenditure under Section 78 of the Representation of the People Act, 1951. It must be accompanied by an abstract statement of election expenses and supporting affidavit in the prescribed formats. No return of expenditure will be accepted as complete without the abstract statement of election expenses and the affidavit.
3. Vouchers may not be attached only in respect of those items which are listed in Rule 86 (2) of the Conduct of Election Rules, 1961, like postage, travel by air. For any voucher not attached vide this rule, an explanation to the effect why it was not practicable to obtain the required vouchers must be given in the prescribed register.
4. The account and abstract statement shall be countersigned by the candidate if it is lodged by his election agent and should be certified by the candidate himself to be the correct copy of the account kept. The affidavit should be sworn by the candidate himself.
5. Apart from the expense incurred or authorized by the candidate/election agent directly, all expenditure incurred or authorized by the political party, other associations, bodies of persons, individuals in connection with the election of the candidate are also required to be included in the account. The only exception is the expenses incurred on travel of specified leaders of the political party on account of their travel for propagating the programme of the party. (See Explanation 1 and 2 of Section 77 (1) of the Representation of the People Act, 1951).
6. If the expenditure on any item shown above in columns 2 and 3 above is incurred/authorized by and political party/association/body of persons/any individual (other than the candidate or his election agent), its/his name and complete address must be shown in columns 7 and 8.
7. The total expenditure referred in columns 2 and 3 of the above table should include all expenditure in cash and the value of all goods and services received in kind by the candidate or his election agent from any source.
8. This register should include Day to Day Account Register as is Part A in White Pages, Cash Register as mentioned in Part-B in Pink pages and Bank Register as mentioned in Part-C in Yellow pages, as per the formats prescribed.

Guidelines for Maintenance of the Day-to-Day Accounts of Election Expenditure

All cash, cheque, or draft or pay order received by the candidate, either from his own fund or from political party or from any other person, body, institution or company is to be deposited in a separate bank account opened by the candidate for the purpose of election expenditure.

1. For Cash received

1.1 For candidate's own cash to be used for election expenditure :- If the candidate brings his own cash, then he/She has to deposit the cash in the bank account opened for election expenses. Then entry has to be made in Bank Register (Part C of day to day account register) by writing "Candidate's own Fund" in column 2, "Cash" in Column-3 and the amount in Column 4.

1.2 Cash received by candidate from any other person/party/association/body :- If cash is received by the candidate from any other person/party for the purpose of his election expenditure, then, this amount is to be entered in the Cash Register (Part B) on receipt side by writing date in Column-1, name and address of the person/party etc. from whom cash received in Column-2, receipt No. (if any) in Column-3 and amount of cash in Column-4. After making entry in the Cash Register, the amount shall be deposited in the bank account, opened for election expenses. Once the amount is deposited in bank accounts, entries for the same have to be made in the cash register on payment side by writing in Column-5, Account Number of bank A/c where cash deposited in Column-6 and "deposit" in Column-7 and amount in Column-8.

1.3 After the cash is deposited in Bank, the Bank Register (Part C) has to be updated by writing date in Column-1, "Candidate's own cash" in Column-2, Cash in Column-3, amounts in Column-4. This has to be done so that the bank balance can be drawn, to tally with the bank passbook.

2. For Cheques/Drafts/Pay-orders received

2.1 Cheques/Draft/Pay order received from any person/party/association etc. or from candidate's own bank account : If candidate receives cheque/draft/pay order for his/her election expenditure purpose from any person/party etc. or he issues cheque/draft from his own bank account, he has to deposit it in the said bank account opened for election expenditure. He shall make entry on the deposit side of bank register by mentioning date in Column-1, name and address of the person/party from whom the cheque received in Column-2, Cheque/Draft/Pay order No. and Bank name/branch in Column-3 and amount of cheque/draft/pay order in Column-4, If, it is cheque from his own bank account, then in Column-2 of Bank Register, "Candidate's own fund" is to be mentioned.

3. For Goods or Services received in kind

3.1 If some goods or services are received in kind like vehicles, posters, pamphlets, media advertisement, helicopters, aircrafts etc. from party or any person/body/association : If any person party/body/association provides some goods or services in kind, for election campaigning etc., of the candidate, then for these items, necessary entries are to be made in Part A of Day to Day accounts register by mentioning date in Column-1, description, quantity, rate per unit in Column-2, nature of expenditure and total value (Notional value of the items) in Column-3 of the said Register. Further, if the items in kind have been provided by the political party, then the

total value and name of political party for the that should be written in Column-7 and if such items have been given by any other person/association etc. then that amount and name, address of such person/associations etc. shall be mentioned in Column-8 of this register.

4. For the Election Expense

4.1 All election expenditure shall be entered in Register of Day to Day Accounts (Part-A). Whenever any expense is incurred, say, a taxi is requisitioned, then entry has to be made in Register of Day to Day accounts (Part A) as under : Date in Column-1, nature of expenditure like “taxi” No.” under description total hours/ days for which requisitioned and rate per hour/day in Column-2 and total amount in Column-3, name and address of the taxi provider in Column-4, bill/voucher No. in Column-5. If the amount is paid by the candidate, then the amount is mentioned in Column-6. If the amount is paid by political party directly to the taxi provider then name of party and amount is to be written in Column-7. If it is paid by any other person, amount and name and address of such person shall be written in Column-8 :

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

4.3 For Payments of petty expenses made in cash : if any payment of petty expenses are to be made in cash (that too if total amount paid to a person during whole period of campaigning shall not exceed Rs. 20,000/-) then cash is to be withdrawn from the said bank account opened for election expense. For this, entries are to be made in Bank Register (Part C) mentioning Cheque No. for withdrawal in Column-5, “self” column-6 nature of expenditure “withdrawal for petty expenses’ in Column-7 and the amount in Column-8 of the Bank Register. After the withdrawal, this cash is to be introduced in cash Register (Part B) by making entry in the receipt side. For this, date is to be mentioned in Column-1, “self” in Column-2 withdrawal from Bank in Column-3 and amount in Column-4. If such petty cash is given to different branch offices or agents to incur petty expense, then the amount and names of persons/places are to be entered in Column-9. After payment is made for the petty expense, such expenses are also to be entered in Day to Day Accounts (Part A) as follows : date in Column-1, Nature of payment in Column-2, Total amount in Column-3, Name and Address of Payee in Column-4, Bill/voucher No. in Column-5 and “self” in Column-6.