# कार्यालय मुख्य निर्वाचन पदाधिकारी, छत्तीसगढ़



शास्त्री चौक, पुराना मंत्रालय परिसर, रायपुर दूरभाषः 2236685 फैक्स 0771- 2224476

दूरभाषः 2236685 फक्स 0771- 2224476 Website: ceochhattisgarh.nic.in, E-mail ID: ceoraipur.cg@nic.in



महत्वपर्ण

फा.क–21 / चार / निर्वा.व्यय / फण्ड / 2024/ 8155 प्रति. रायपुर दिनांकः

/10/2024

2 2 OCT 2024

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जञ्बदा, समस्त पंजीकृत गैर मान्यता प्राप्त राजनैतिक दल (छ.ग.)

বিষয:- Forwarding Contribution Reports of RUPPs to Income Tax Department, M/o Home Affairs, and M/o Corporate Affairs and uploading on CEO'S website in compliance of the Commission's Instruction-reg.

संदर्भ:— 1.भारत निर्वाचन आयोग का पत्र कमांक- 56/CR/RUPPs/PPEMS/2024 दिनांक 07 अक्टूबर,

2.भारत निर्वाचन आयोग का पत्र क. 76/PPEMS/Transparency/2014/672 से 606 दिनांक 14 अक्टूबर, 2014

--00--

उपरोक्त विषयान्तर्गत संदर्भित पत्रों का अवलोकन करें। तदसंबंध में संदर्भित पत्रों द्वारा भारत निर्वाचन आयोग नई दिल्ली के निर्देशानुसार पारदर्शिता के तहत पार्टी फण्ड, वार्षिक लेखा परीक्षण रिपोर्ट एवं निर्वाचन व्यय संबंधी निर्धारित प्रपत्र में तैयार कर रिपोर्ट प्रति वर्ष इस कार्यालय को प्रस्तुत किये जाने के संबंध में निर्देश दिये गये है, जो निम्नानुसार है:—

- राजनीतिक दलों के अभ्यर्थियों को निर्वाचन के परिणामों की घोषणा के 30 दिनों के भीतर आंशिक निर्वाचन व्यय दाखिल किया जाना है।
- अंशदान रिपोर्ट:— पार्टी को प्राप्त अंशदान की जानकारी रिपोर्ट फार्म—24क एवं संलग्न Annexure-A वित्तीय वर्ष 2022—2023 को दिनांक 30 सितम्बर, 2024 तक या केन्द्रीय बोर्ड प्रत्यक्ष कर द्वारा आगे बढ़ाई तिथि के पूर्व मुख्य निर्वाचन पदाधिकारी कार्यालय में जमा की जानी है।
- निर्वाचन पदाधिकारी कार्यालय में जमा की जानी है। संलग्न Annexure-B
- विर्वाचन व्ययों का विवरणः विधानसभा चुनाव की स्थिति में निर्वाचन अविध पूर्ण होने के 75 दिवस के भीतर एवं लोकसभा चुनाव की स्थिति में निर्वाचन अविध पूर्ण होने के 90 दिवस के भीतर निर्धारित प्रारूप में जानकारी मुख्य निर्वाचन पदािधकारी कार्यालय में जमा की जानी है। संलग्न Annexure-C

3/ यह भी अवगत हो कि आपसे प्राप्त जानकारी मुख्य निर्वाचन पदाधिकारी कार्यालय के वेबसाईट ceochhattisgarh.nic.in में अपलोड की जाती है।

संलग्नः— उपरोक्तानुसार

(पी.एसधुब) संयुक्त मुख्य निर्वाचन पदाधिकारी, क्रितीसगढ़, रायपुर

रायपुर दिनांकः

/10/2024

पृ. क-21/चार/निर्वा.व्यय/फण्ड/2024/%।ऽ६

2 2 OCT 2024

. 1.कलेक्टर एवं जिला निर्वाचन अधिकारी (समस्त) छत्तीसगढ़ को सूचनार्थ प्रेषित कर लेख है कि अपने स्तर से संबंधित राजनीतिक दलों से सम्पर्क कर जानकारी अविलम्ब भेजने हेतु अनुरोध है।

2. सिस्टम मैनेजर, कार्यालय मुख्य निर्वाचन पदाधिकारी, की ओर सूचनार्थ में आयोग द्वारा प्रेषित निर्देश मुख्य निर्वाचन पदाधिकारी कार्यालय में वेबसाईट में उपलोडल हेतु प्रेषित।

संयुक्त मुख्य निविचन पदाधिकारी,

प्रतिलिपि :-

NirvachanSadan, Ashoka Road, New Delhi-110001

1°2024

No. 56/CR/RUPPs/PPEMS/2024

To

The Chief Electoral Officers of all States and UTs

Dated:07th October, 2024

Subject: Forwarding Contribution Reports of RUPPs to Income Tax Department, M/o Home Affairs, and M/o Corporate Affairs and uploading on CEO's website in compliance of the Commission's Instructions-Reg.

Madam/Sir.

Reference is invited to Commission's instructions dated 29 August, 2014, (No. 76/PPEMS/Transparency/2013), dated 14 October, 2014 (F.No. 76/PPEMS/Transparency/2014), and dated 19th January, 2024 (F.No. 76/Transparency/PPEMS/2023) (copies enclosed). Attention is invited Commission's letter dated February, 2023 (F.No.  $20^{th}$ 76/Transparency/RUPPs/FRs/PPEMS/2023) and letter dated August, 2024 (F.No. 76/Transparency/RUPPs/FRs/PPEMS/2023). In this respect, I have been directed to draw your attention for strict compliance of Commission's aforementioned instructions on transparency and accountability in voluntary contribution and election expenditure of RUPPs.

- 2. In view of the above, it is reiterated that as per Commission's instructions dated 29<sup>th</sup> August, 2014 and 14<sup>th</sup> October, 2014, RUPPs are required to submit their Contribution Reports, Annual Audited Accounts and Election Expenditure Statements with the CEO of the State/UT where their party headquarter is situated. On receipt of the reports/statements, the CEOs of the States/UTs are required to perform following activities in respect of the reports/statements so received: -
- (i) Upload the scanned copies of the Contribution Reports, Annual Audited Accounts and Election Expenditure Statements on CEO website, within 3 days of receipt of the reports for viewing of the public, under heading "Reports and Accounts Statements of State Level Political Parties" with links from "Current News". {Heading on the website to be changed as "Financial and Election Expenditure Reports and Audited Accounts Statements of Registered Un-recognised Political Parties (RUPPs)}
- (ii) The list of reports/statements filed by the RUPPs be compiled and uploaded on the CEO's website within 24 hours of the due date in the prescribed proforma in Annexure A, B and C (copies enclosed). The list shall be periodically updated by the CEO office within 3 days of receipt of statement/report from any political party. The status report should have hyperlinks to the uploaded scanned copies of the concerned party's report/statement.

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- (iii) A copy of the Contribution Report received from any RUPP shall be forwarded to the Pr. Chief Commissioner of the Income tax of the State/UT concerned mentioning the date of receipt of such report. The Contribution Report shall also be forwarded to the Ministry of Home Affairs for scrutiny and action on any donation received from foreign sources under Foreign Contribution (Regulation) Act, 2010. The Commission vide its letter dated 19<sup>th</sup> January, 2024 (copy enclosed) has also mandated for the CEOs of States/UTs to forward Contribution Reports of RUPPs to the Ministry of Corporate Affairs also.
- A copy of the compliance report is to be submitted to the Commission in Formats of Annexures A1, B1, and C1 (copies enclosed), for every month by 10<sup>th</sup> of the succeeding month, and specifically mentioning that all the above-mentioned financial reports/statements and the lists prepared in Annexures A, B and C have been uploaded on the CEO's website, and the Contribution Reports of RUPPs have been duly forwarded to the concerned authorities.
- 4. Strict compliance of this instruction is to be ensured.

Yours faithfully, (BINOD KUMAR)

SECRETARY

Tatter No.: 56 Sm. 377024.

For CEO

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#### Annexure - A1

(To be sent to Commission by 10<sup>th</sup> of every month)

Status of filing Contribution report by the unrecognized	parties (RUPPs)	 (name	of the
respective State/UT) for the Financial Year			
Due date for filing report			

List Prepared on Date .....

S. No.	Name of the Party	Head Quarters / Office	Filed due d	on or before	Filed a	fter due date	Whether Report sent to Income- tax, MHA and	Date of Uploading of the report	
	Address		Date of filing	f Contribution		Total Contribution Amount Shown (In Rupees)	MCA? If yes, the date of forwarding !etters.	on CEO website	
1	2	<u>3</u>	4 (a)	4(b)	<u>5 (a)</u>	<u>5(b)</u>	6	7	

N.B.: In column 4(a) and 5(a) the links to the scanned copy of the report submitted by the political party are provided. The report is to be submitted by 10th of every month for the Contribution Reports received in the preceding month.

Date

Signature

Chief Electoral Officer

### Annexure - B1

(To be sent to Commission by 10<sup>th</sup> of every month)

Status	of	filing	Annual	Audited	Accounts	by	the	unrecognized	parties	having	headquarters
<u>in</u>		(	name of t	he respect	ive state/U7	r) for	r the	financial year 20	0		
Due da	te fo	r filing	Annual A	Audit Repo	ort						
List Pro	epar	ed on E	)ate								

S. No.	Name of the	Head Quarters / Office Address	Filed	Filed on or before due date			Filed after due date		
	Party		Date of filing	Total Receipt (In Rupees)	Total Expenditure	Date of filing	Total Receipt (In Rupees)	Total Expenditure	of the report on CEO website
1	2	3	<u>4(a)</u>	<u>4(b)</u>	4(c)	<u>5(a)</u>	<u>5(b)</u>	<u>5(c)</u>	6
-	-	-	-	-	-	-	-	-	_

N.B.: In column 4(a) and 5(a) the links to the scanned copy of the report submitted by the political party are provided. The report is to be submitted by 10th of every month for the Annual Audited Accounts Statements received in the preceding month.

	Signature
Date:	Chief Electoral Officer

#### Annexure - C1

(To be sent to Commission by 10<sup>th</sup> of every month)

Status of filing	Election Expenditure	Statement/ I	Part Election	Expenditure	Statement	for the General
Election to	20					
Due date for fill	ing Expenditure Statem	ent		<u></u>		
List Prepared or	Date					
		1.40				T T

S.	Name	Head	Filed on	or before due date	Filed af	ter due date	Date of
No.	of the Party	Quarters / Office Address	Date of filing	Total  Expenditure  (In Rupees)  (In case of Part Election Expenditure StatementTotal Lump Sum amount given to all candidates)	Date of filing	Total  Expenditure  (In Rupees)  (In case of Part Election Expenditure Statement Total Lump Sum amount given to all candidates)	uploading of the Statement on CEO website
<u>f1</u>	2	<u>3</u>	<u>4 (a)</u>	<u>4(b)</u>	<u>5 (a)</u>	<u>5(b)</u>	6

N.B.: In column 4(a) and 5(a) the links to the scanned copy of the report submitted by the political party are provided. The report is to be submitted by 10th of every month for the Election Expenditure Statements (both full statements and part statements) received in the preceding month.

Signature	6
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Date

Chief Electoral Officer

#### Annexure - A

Status of filing Contribution report by the unrecognised parties	(name of the respective
state/UT) for the financial year	
Due date for filing report	
List Prepared on Date	

S. No.	Name of the Party	Head Quarters / Office Address	Head Quarters / Filed on or before du Office Address			e date Filed after due date			
			Date of filing	Total contribution amount shown (in Rupees)	Date of filing	Total contribution Amount Shown (in Rupees)			
1	2	3	4(a)	4(b)	5(a)	5(b)	6		
						2			

N.B.: In column 4(a) and 5(a) the links to the scanned copy of the report submitted by the political party are provided.

Signature

Chief Electoral Officer

#### Annexure-B

Status of filing Annual Audit Report by the unrecognised parties having h	head quarters/office addr	ess in	 1	name of the
respective state/UT) for the financial year 20				
Due date for filing Annual Audit Report				
List prepared on: dt				

S. No.	o. Name of the Party Head Quarters/Office Address		Filed on or before due date			Filed afte	Remarks		
		Address	Date of filing	Total Receipt (in Rupees)	Total Expenditure	Date of filing	Total Receipt (in Rupees)	Total Expenditure	
1.	2	3	4(a)	4(b)	4(c)	5(a)	5(b)	5(c)	6
2								-	

N.B : In column 4(a) and 5(a) the links to the scanned copy of the report submitted by the political party are provided.

Signature

Chief Electoral Officer

Annexure- C

Status of filing Election Expenditure Statement for General election to	
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Due	datye	for	filing	Expenditure	Statement	
		25				

List prepared on: Date ......

S. No.	S. No.	Name of the Party	Head Quarters/Office Address		or before due date	Filed aft	er due date	Remarks
	×		Date of filing	Total Expenditure (in Rupees)	Date of filing	Total Expenditure (in Rupees)		
1	2	3	4(a)	4(b)	5(a)	5(b)	6	

N.B.: In column 4(a) and 5(a) the links to the scanned copy of the report submitted by the political party are provided.

Signature

Chief Electoral Officer



Nirvachan Sadan, Ashoka Road, New Delhi - 110001

No.76/PPEMS/Transparency/2013

Dated: 29th August 2014

To

1. The President/General Secretary of all Political parties

2. The Treasurer of all Political parties

Subject:

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

Sir/Madam.

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

- 2. It is desirable for the political parties to observe transparency and accountability in respect of funds raised and expenditure incurred, both during elections and in other times. Further, in the interest of conduct of free and fair elections, it is necessary and expedient to provide guidelines for bringing transparency and accountability with regard to funds of political parties.
- 3. In order to formulate the guidelines, the Commission sought comments/suggestions/inputs from all recognized political parties. While most of these parties supported the issue of transparency guidelines, some others had a different view. Having regard to the suggestions received from the political parties and in the interest of purity of election process, the Commission hereby issues the following guidelines under Article 324 of constitution, to bring transparency and accountability in funding of political parties:

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

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

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

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

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

Yours faithfully,

(MALAY MALLICK) UNDER SECRETARY

#### Copy to: -

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



By Speed Post

## **ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi - 110001

No.76/PPEMS/Transparency/2014 672 to 608

Dated: 14th October, 2014

To

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

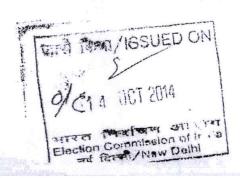
Subject:

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

Sir/Madam,

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

- 2. In view of the above I am directed to request you to bring it to the notice of all such unrecognized political parties having their Head Quarters/official address for correspondence in the state, as per the Commission's Symbol Order notification, to submit the requisite reports in the office of the CEO. (A copy of the Commission's Symbol Order Notification dated 10.03.2014, amendment notification dated 16.09.2014 and letter No. 56/2014/PPS-II dated 26.09.14 are enclosed herewith for ready reference).
- On receipt of the reports from the State level unrecognized political parties, the following procedure shall be followed by CEO office:
  - (i) Scanned copies of the contribution reports, Annual audited accounts and Statements of election expenditure shall be uploaded on the websites of CEOs of the respective states, within 3 days of receipt of the same for viewing by the public. This should be done under the heading "Reports and Accounts statements of State level Political parties", with links from "current news."
  - (ii) The list of reports/statements filed by the unrecognized political parties shall be compiled and uploaded on the CEO's website within 24 hrs of the due date, as per proforma enclosed herewith (Annexure- A,B,C). The list shall be periodically updated by the CEO office, within 3 days of receipt statement/report from any political party. The status report



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

- (iii) The last dates for filling of reports/statements by political parties are as under:
  - Contribution reports- 30<sup>th</sup> September every year or such date, as extended by CBDT, for filing Income Tax Return.
  - 2. Annual Audited account- 31st October every year.
  - Statement of election expenditure- within 75 days of completion of Assembly election and 90 days of completion of Lok Sabha election.
- (iv) In case of default in filling the reports/statements, it should be brought to the notice of the political parties concerned, by writing a letter to that effect and the letter should also be put on the website of CEO.
- (v) A copy of the contribution report, shall be forwarded to the Principal Chief Commissioner of Income Tax of the state concerned mentioning the date of submission of such report by the political party. The parties which have not submitted the contribution report in time shall be processed by the Income Tax Department, for denial of tax benefit in accordance with Section-29 C of the R.P. Act. 1951.
- (vi) The contribution report shall also be forwarded to Ministry of Home Affairs, Government of India for scrutiny and action by that Ministry about any donation received from foreign sources, as defined under clause (j) of Section 2 of Foreign Contribution (Regulation) Act, 2010.

Yours faithfully,

(MALAY MALLICK) UNDER SECRETARY

Copy to: (6)

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

#### Annexure- B

Status of filing Annual Audit Report by the unrecognised pa	arties having head quarte	ers/office address in	 e of the
respective state/UT) for the financial year 20			
Due date for filing Annual Audit Report			
List prepared on: dt			

S. No.	Name of the Party	Head Quarters/Office Address	Filed on or before due date			Filed afte	Remarks		
		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Date of filing	Total Receipt (in Rupees)	Total Expenditure	Date of filing	Total Receipt (in Rupees)	Total Expenditure	
1	2	3	4(a)	4(b)	4(c)	5(a)	5(b)	5(c)	6

N.B.: In column 4(a) and 5(a) the links to the scanned copy of the report submitted by the political party are provided.

Signature

Cnlef Electoral Officer

Annexure - A				
Status of filing Contribution report by the unrecognised parties	page and and an extension	(name of t	he respect	tive
state/UT) for the financial year				
Due date for filing report				
List Prepared on Date				

5. No.	Name of the Party	Head Quarters / Office Address	Filed on or	before due date	Filed after due date		Remarks
in The		The state of the s	Date of filing	Total contribution amount shown (in Rupees)	Date of filing	Total contribution Amount Shown (in Rupees)	
1	2	3	4(a)	4(b)	5(a)	5(b)	6

N.B.: In column 4(a) and 5(a) the links to the scanned copy of the report submitted by the political party are provided.

Signature

Chief Electoral Officer

Annexure- C

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Due datye for filing Expenditure Statement ......

Name of the Party	Name of the Party Head Quarters/Office Address		or before due date	riieu ait	Remarks	
assa arin ji Pi		Date of filing	Total Expenditure (in Rupees)	Date of filing	Total Expenditure (in Rupees)	
2	3	4(a)	4(b)	5(a)	5(b)	6
12 .						
	2	Quarters/Office Address	Quarters/Office Address  Date of filling	Quarters/Office Address  Date of Total filling Expenditure (in Rupees)	Quarters/Office Address  Date of Filling Expenditure (in Rupees)  2 3 4(a) 4(b) 5(a)	Quarters/Office Address  Date of Total Expenditure (in Rupees)  Total Filling Expenditure (in Rupees)  Address  Date of Total Expenditure (in Rupees)

N.B.: In column 4(a) and 5(a) the links to the scanned copy of the report submitted by the political party are provided.

Signature

Chief Electoral Officer

NirvachanSadan, Ashoka, Road, New Delhi-110001

No.76/Transparency/PPEMS/2023

Dated: 19th January, 2024

To,

The Chief Electoral Officers of All States/UTs

Subject: Forwarding Contribution Reports of Registered Unrecognized Political Parties (RUPPs) to the CBDT, M/o Home Affairs, M/o Corporate Affairs-Regarding.

Madam/Sir,

I am directed to refer to the Commission's letter no. 76/PPEMS/Transparency/2013, dated 29th August, 2014 and letter no. 76/PPEMS/Transparency/2014, dated 14<sup>th</sup> October, 2014 (copies enclosed) and to state that Registered Unrecognized Political Parties (RUPPs) are required to submit their Contribution Reports, Audited Annual Accounts and Election Expenditure Statements (part & full) with the Chief Electoral Officer of the State/UT where their party headquarter is situated. The detailed procedure for processing of these financial reports by the office of Chief Electoral Officers (CEOs) has been delineated in the letters referred above.

- 2. As per the existing instructions of the Commission in the above mentioned letter dated 14th October, 2014, the CEOs are required to forward the Contribution Reports of RUPPs to the Principal Chief Commissioner of Income Tax of the State/UT concerned mentioning the date of submission of such reports by the political parties and to the Ministry of Home Affairs, Government of India for appropriate action under relevant statutes respectively.
- 3. As you are aware, apart from other persons, political parties are also entitled to accept contribution from companies as mandated under Section 29B of the Representation of the People Act, 1951 (RP Act, 1951), with exceptions, as provided in the statutes.
- 4. The Commission, therefore, desires that from the FY 2022-23 onwards, the Contribution Reports received from the RUPPs by the CEOs shall be forwarded to three departments namely i. Principal Chief Commissioner of Income Tax of the State/UT concerned, ii. M/o Home Affairs, Govt. of India and iii. Ministry of Corporate Affairs, Govt. of India, for their appropriate action. A list of such political parties alongwith financial years and date of sending of Contribution Reports to the above mentioned authorities may also be shared to the ECI on regular basis (once in 6 months of calendar year or/and as desired by the Commission).

Yours faithfully.

(BINOD KUMAR) SECRETARY

By Speed Post/e-mail

### **ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/Transparency/RUPPs/FRs/PPEMS/2023

Dated: 9th February, 2023

To

The Chief Electoral Officers of All States & UTs

Subject: Status of submission of Contribution Reports and Audited Annual Reports for FYs 2020-21 and 2021-22 and Election Expenditure Statements for the General Elections to Legislative Assemblies of States/UTs held in year 2020, 2021 and 2022 by the Registered Un-recognised Political Parties (RUPPs)-Regarding.

Madam/Sir.

I am directed to refer to the Commission's letter no. 76/PPEMS/Transparency/2014, dated 14th October, 2014 (copy enclosed) regarding submission of Contribution Reports, Audited Annual Reports and Election Expenditure Statements by Registered Un-recognised Political Parties (RUPPs) with the Chief Electoral Officers of the States/UTs concerned and to draw your kind attention to the Commission's instruction laid in para 3(ii) of the aforesaid letter which reads as under:

"3(ii). The list of reports/statements filed by the un-recognised political parties shall be compiled and uploaded on the CEO's website within 24 hrs. of the due date, as per proforma enclosed herewith (Annexure A, B, C). The list shall be periodically updated by the CEO office, within 3 days of receipt statement/report from any political party. The status report should have links to the scanned copy of the concerned party's report/statements."

You are requested to furnish a compliance report in this regard. Further, the status of submission of Contribution Reports and Audited Annual Reports for FYs 2020-21 & 2021-22 and Election Expenditure Statements for the General Elections to Legislative Assemblies of NCT of Delhi, Bihar 2020, Assam, Kerala, Puducherry, Tamil Nadu, West Bengal 2021 and Goa, Manipur, Punjab, Uttarakhand, Uttar Pradesh 2022 by RUPPs may also be furnished in the prescribed proforma (Annexure A, B & C) in Excel Sheet to the Commission by Lst March, 2023.

जारी किया/ISSUED ON

भारत निर्वाचन आयो। Election Commission of India रई दिल्ली-11000: /New Delhi 1100

(Ahup Kumar Khakhlary)

Under Secretary

(khakhlaryanup@eci.gov.in)

Nirvachan Sadan, Ashoka Road, New Delhi-110001 No. 76/Transparency/RUPPs/FRs/PPEMS/2023/24561-24597

Dated: 20th August, 2024

To

The Chief Electoral Officers of All States & UTs

Subject: Status of submission of Contribution Reports and Audited Annual Reports for FYs 2020-21, 2021-22, 2022-23 and Election Expenditure Statements for the General Elections to Legislative Assemblies of States/UTs held in year 2020, 2021, 2022 and 2023 by the Registered Un-recognised Political Parties (RUPPs)-Regarding.

Madam/Sir.

I am directed to refer to the Commission's letter no. 76/PPEMS/Transparency/2014, dated 14th October, 2014 (copy enclosed) regarding submission of Contribution Reports, Audited Annual Reports and Election Expenditure Statements by Registered Un-recognised Political Parties (RUPPs) with the Chief Electoral Officers of the States/UTs concerned and to draw your kind attention to the Commission's instruction laid in para 3(ii) of the aforesaid letter which reads as under:

"3(ii). The list of reports/statements filed by the un-recognised political parties shall be compiled and uploaded on the CEO's website within 24 hrs. of the due date, as per proforma enclosed herewith (Annexure A, B, C). The list shall be periodically updated by the CEO office, within 3 days of receipt statement/report from any political party. The status report should have links to the scanned copy of the concerned party's report/statements."

- You are requested to furnish a compliance report in this regard and status of submission of 2. Contribution Reports and Audited Annual Reports for FY 2022-23 and Election Expenditure Statements for the General Elections to Legislative Assemblies of Meghalaya, Nagaland, Tripura, Karnataka, Chhattisgarh, Madhya Pradesh, Mizoram, Rajasthan and Telangana-2023 by RUPPs in the prescribed proforma (Annexure A, B & C) in Excel Sheet to the Commission.
- As many RUPPs submit their financial reports after due date, hence, you are requested also to furnish updated status of submission of Contribution Reports and Audited Annual Reports for FYs 2020-21, 2021-22 and Election Expenditure Statements for the General Elections to Legislative Assemblies of NCT of Delhi, Bihar-2020, Assam, Kerala, Puducherry, Tamil Nadu, West Bengal-2021, Goa, Manipur, Punjab, Uttarakhand, Uttar Pradesh-2022 by RUPPs in the prescribed proforma (Annexure A. B & C) in Excel Sheet to the Commission.

Kindly furnish the requisite status of submission of financial reports by RUPPs to the Commission by 31st August, 2024. जारी किया/.SSUED ON

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भारत निर्वाचन शाओग Election Commission of India नई किल्ली/New Delhi-110001

(Anup Kumar Khakhlary) Under Secretary (khakhlaryanup@eci.gov.in)

Julau Wours faithfully