

# कार्यालय मुख्य निर्वाचन अधिकारी, उत्तर प्रदेश।

चतुर्थ तल विकास भवन, जनपथ मार्केट, हजरतगंज लखनऊ-226001

पत्र सं०- 51 / निर्वाचन व्यय सेल / वि०स०सा०नि०-2022 / पत्रा०-1 / 2021

दिनांक 07 जनवरी, 2022

सेवा में,

- 1- समस्त जिला निर्वाचन अधिकारी, उत्तर प्रदेश।
- 2- जनपद स्तरीय नोडल अधिकारी, निर्वाचन व्यय अनुवीक्षण, उत्तर प्रदेश।

विषय:- **Incurring/routing of Election Expenses by the Candidate through bank account in excess of Rs. 10,000/--Compliance of the Commission's instructions-Reg.**

महोदय/महोदया,

कृपया उपरोक्त विषयक भारत निर्वाचन आयोग के पत्र संख्या-76/Instruction/GES-LAs/EEPS/2022, दिनांक 06 जनवरी, 2022 का संलग्नक सहित अवलोकन करने का कष्ट करें।

2- आयोग द्वारा पत्र के साथ निर्वाचन व्यय अनुवीक्षण निर्देश पुस्तिका 'Compendium of Instructions On Election Expenditure Monitoring October 2021' के 'Annexure E7, E11 & E12' की प्रति प्रेषित करते हुए निर्देश दिये गये हैं कि निर्वाचन के प्रयोगार्थ अभ्यर्थी द्वारा अलग बैंक खाता खोला जायेगा तथा निर्वाचन व्यय हेतु रू० 10,000-00 से अधिक के लेन देन नकद न कर, खोले गये खाते से चेक, बैंक ड्राफ्ट, आरटीजीएस/एनईएफटी अथवा किसी अन्य इलेक्ट्रॉनिक माध्यम से किये जायेंगे।

3- आयोग द्वारा पत्र में यह भी निर्देश दिये गये है कि आगामी विधानसभा सामान्य निर्वाचन हेतु समस्त निर्वाचन लड़ने वाले अभ्यर्थियों एवं सम्बंधित राजनैतिक दलों को लिखित रूप से इसकी सूचना दी जायेगी।

आयोग के उक्त पत्र की प्रति संलग्नक सहित आपको इस आशय से प्रेषित की जा रही है कि कृपया समस्त सम्बंधितों के संज्ञान में लाते हुए अनुपालन कराने का कष्ट करें।

संलग्नक:- यथोपरि।

भवदीय,

(मनीष शुक्ल)

संयुक्त मुख्य निर्वाचन अधिकारी/  
नोडल अधिकारी (निर्वाचन व्यय)।

पत्र सं०- 51 / निर्वाचन व्यय सेल / वि०स०सा०नि०-2022 / पत्रा०-1 / 2021, तददिनांक।

- 1- प्रतिलिपि अध्यक्ष/महामंत्री, समस्त मान्यता प्राप्त राजनैतिक दल, उ०प्र० को संलग्नक सहित सूचनार्थ/अनुपालनार्थ प्रेषित।
- 2- ✓ प्रभारी, कम्प्यूटर अनुभाग को इस निर्देश के साथ कि पत्र के साथ संलग्न आयोग के पत्र को विभागीय वेबसाइट पर प्रदर्शित कराना सुनिश्चित करें।

(मनीष शुक्ल)

संयुक्त मुख्य निर्वाचन अधिकारी/  
नोडल अधिकारी (निर्वाचन व्यय)।

# ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/Instruction/GES-LAs/EEPS/2022

Dated: 6<sup>th</sup> January, 2022

To  
The Chief Electoral Officers of  
All States and UTs

**Subject: Incurring/routing of Election Expenses by the Candidate through bank account in excess of Rs. 10,000/- - Compliance of the Commission's instructions - Regarding**

Madam/Sir,

I am directed to refer to the Commission's letters no. 76/Instructions/2013/EEPS/Vol. IV, dated 15<sup>th</sup> October, 201, No. 76/Instructions/2018/EEPS, dated 12<sup>th</sup> November, 2018 and 30<sup>th</sup> November, 2018 [Annexure E7, E11 & E12 of "Compendium of Instructions on Election Expenditure Monitoring, (October, 2021)"] regarding Opening of Separate Bank Account for Election Expenses purpose by the Candidates in election and routing the election expenses beyond Rs. 10,000/- (Ten Thousands) through the bank account by way of Cheque, DD, RTGS/NEFT or other Electronic Mode only.

As you aware that under rule 89 (2) of the Conduct of Elections Rules, 1961, the District Election Officer (DEO) has to form his opinion on account of election expenses of candidate as to whether the account has been lodged in the manner required under the Act and Rule prescribed and to report (DEO's Scrutiny Report) to the Commission to take further decision under rule 89(5) of the C. E. Rules of 1961. In the past it has been reported by many DEOs regarding non-compliance of the Commission's above instructions by the Contesting Candidates.

The Commission desires that for forthcoming elections, all contesting candidates and their sponsoring political parties shall be informed in writing and wherever the Commission is going to announce the election, all contesting candidates and their sponsoring political parties shall be sensitised by organising a workshop by the DEO/RO to comply with the Commission's instruction . Follow up action taken be informed to the Commission..

Kindly acknowledge the receipt

329  
A. H. G. S. S.

श्री अरुण शुक्ल  
Yours faithfully,

(Anup Kumar Khakhlary)  
Under Secretary

06/01/22  
(मनीष शुक्ल)

Copy to CEMS I-IV/PAs to Dir. (YS) सचिव, मुख्य निर्वाचन अधिकारी, (AK), Secy. (KR) for information

(Hindi version follows)

15/01/22  
प्र. ए. व. व. व.

ACCO/CS

ए. ए. ए. ए. ए.

06/01/22  
अजय कुमार  
मुख्य निर्वाचन  
एवं सचिव,  
उत्तर प्रदेश

(43)

ACCO (M)

06/01/22

(चन्द्रशेखर)  
विशेष सचिव निर्वाचन एवं  
अपर मुख्य

6 pages

संयुक्त मुख्य निर्वाचन अधिकारी  
उत्तर प्रदेश

**ELECTION COMMISSION OF INDIA**

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 78/Instructions/2013/EEPS/Vol IV

Dated: October 15, 2013

The Chief Electoral Officers  
of all States and UTs.

Subject: Candidates take account for election expenditure by the candidates-matter (U)

Sir/Madam,

It is directed to state that the superintendence, direction and control of all elections to Parliament and the Legislature of every State is vested in the Election Commission under Article 324 of the Constitution. Reports are received that the candidates are spending excessive amount in election campaign which disturbs the level playing field and are not showing correct expenses in the day to day accounts of their election expenses. Therefore, for maintaining the purity of election process, facilitating maintenance of correct accounts of election expenses by the candidates and also for their proper monitoring, the Election Commission of India hereby issues the following instructions:

(i) In order to facilitate monitoring of election expenditure, each candidate is required to open a separate bank account exclusively for the purpose of election expenditure. This account can be opened any time only for the purpose of election, not later than one day before the date on which the candidate files his nomination papers. The Account Number of this bank account shall be communicated by the candidate in writing to the Returning Officer (RO) of the constituency at the time of filing of his nomination. Wherever the candidate has not opened the bank account or not intimated the bank account number, the RO shall issue a notice to each such candidate to comply with the Commission's instructions.

(ii) The bank account can be opened either in the name of the candidate or in the joint name with his election agent for the purpose of election expenditure. The said bank account should not be opened in the joint name with any family

part of the candidate or any other person, if he/she is not the election agent of the candidate.

(ii) The bank account can be opened anywhere in the state. The accounts can also be opened in any of the banks including the co-operative banks or in the post office. The existing bank account of the candidate should not be used for this purpose as it has to be a separate bank account for election purpose.

(iii) All election expenditure shall be made by the candidate, only from the bank account - i.e. funds meant for monetary expenses, to be incurred by the candidate, which are being drawn/ deposited in this bank account. The source of funding including candidate's own fund. A self-certified copy of the statement of this bank account shall be submitted by the candidate to the election officer along with the statement of the account of election expenditure as required to be filed within a period of 30 days from the date of declaration of results.

(iv) The candidate(s) shall incur his/her election expenses by crossing bank to payee cheque or draft or by RTGS/NEFT from the bank account opened for election purpose. However, if the amount payable by the candidate(s) to any person/individual for any item of expenditure, does not exceed Rs. 20,000/- during the entire process of election, then such expenditure can be incurred in cash, by withdrawing it from the said bank account.

(v) The candidate(s) is required to deposit the entire amount meant for election expenses in the said bank account and all their election expenses are to be incurred only from the said account.

(vi) The candidate(s) is also required to ensure that neither his/her agents and followers nor he/she himself/herself carry cash exceeding Rs. 50,000/- in the constituency during election process, as per direction, dated 30.11.2012 of Hon'ble Supreme Court in the case of Election Commission Vs. Bhagyodaya Jan Parishad and Ors. (SLP No. CO 20906/2012).

(vii) It is hereby clarified that if any election expenses are incurred without withdrawal through the said bank account or not by way of cheque or draft or RTGS/NEFT, as mentioned in para (iv) above, it will be treated that the candidate has not maintained the accounts in the manner prescribed by the Commission.

(viii) The DEOs shall issue suitable instruction, to all the banks or post offices located in their districts, to ensure that they open dedicated counters for election.

SECRETARY  
R. K. RUDOLPH

Yours faithfully

2 I am directed to request you to bring it to the notice of all political parties  
candidates election officials and all concerned  
The purpose of this notice is to inform you of the election period  
and to request you to bring it to the notice of all political parties  
candidates election officials and all concerned

# ELECTION COMMISSION OF INDIA

Sirvaahan Sadan, Ashoka Road, New Delhi -110001

No. 76 Instructions 2018/EEPS

Dated: 13<sup>th</sup> November, 2018

To

1. The Chief Electoral Officers of all States and UTs.
2. The President/General Secretary of all Political Parties
3. The Treasures of all Political Parties

Subject: - Revision of threshold Election Expenditure/Donation through cash transaction in a single day by the Candidates/Political Parties above Rs. 10,000/- (Ten Thousands) by cheque, DD, RTGS/NEFT or other electronic mode etc. Regarding.

Madam/Sir,

I am directed to refer to the Commission's letter No. 76-Instructions/2011/EEEM, dated 7<sup>th</sup> April, 2011, letter No. 76-Instructions/2013/EEPS/Vol. IV, dated 15<sup>th</sup> October, 2013, letter No. 76-Instructions/EEPS/2015/Vol.II, dated 9<sup>th</sup> June, 2015 and letter No. 76-PPEMS/Transparency/2013, dated 29<sup>th</sup> August/19<sup>th</sup> November, 2014 (copies enclosed) issued under Article 324 of the Constitution wherein it has been stated that the maximum amount for incurring expenditure in cash is Rs. 20,000/-. The threshold of Rs. 20,000/- for incurring of election expenditure by crossed account payee cheque, bank draft or by RTGS/NEFT has been revisited by the Commission having regard amendment made in Section 40 A (3) of the Income Tax Act, 1961 with effect from 1<sup>st</sup> April, 2017. It has been decided that henceforth all election expenditure/donation either by/to Candidate(s) or Political Parties exceeding Rs. 10,000/- (Ten Thousand) in all the situations covered in the afore-mentioned letters shall be incurred by crossed account payee cheque, or draft or by RTGS/NEFT or any other electronic mode linked with bank account of the Candidate opened for election purpose or by Political Party.

2. Accordingly, the figure/word mentioned as Rs. 20,000/- in *Para (1)* of the Commission's letter no. 76-Instructions-2011/EEEM dated 7<sup>th</sup> April 2011, *Para(v)* of letter no. 76-Instructions/2013/EEPS/Vol. IV dated 15<sup>th</sup> October 2013, *Para (3)* of letter no. 76-Instructions/EEPS/2015/Vol.II dated 9<sup>th</sup> June 2015, *Para (iv)* of the letter no. 76-PPEMS/Transparency/2013 dated 29<sup>th</sup> August 2014 and *Para (5)* of letter no. 76-PPEMS/Transparency 2013 dated 19<sup>th</sup> November 2014 shall be substituted with word and figure Rs. 10,000/- (Ten Thousand)

3. The instruction of the Commission shall come into effect prospectively from the date of issue of the letter. In those cases, where elections have been announced by the Commission, the instruction may immediately be brought to the notice of the Returning Officers, Expenditure Observers, Political Parties, Candidates and all other stake holders.

4. This also disposes of the C.O. Rajasthan letter no. PA 3(1)(2)/Aaykar/Nirva./2018/8348, dated 24<sup>th</sup> October, 2018.

Yours faithfully,



(RAJAN JAIN)  
UNDER SECRETARY

*(Hindi version follows)*

# ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76-Instructions/2018-El-PS

Dated: 30<sup>th</sup> November, 2018

To

The Chief Electoral Officers of  
all States and UTs

Subject:- Revision of threshold Election Expenditure/Donation through cash transaction in a single day by the Candidates/Political Parties above Rs. 10,000/- (Ten Thousand) by cheque, DD, RTGS/NEFT or other electronic mode etc.-**Clarification**-Regarding.

Madam/Sir,

I am directed to refer to the Commission's letter of even number dated 12<sup>th</sup> November, 2018 regarding incurring of election expenditure by the candidate(s) and political parties exceeding Rs. 10,000/- (Ten Thousand) by crossed account payee cheque, or draft or by RTGS/NEFT or any other electronic mode linked with the bank account opened by the candidates for election purpose. A clarification has been sought as to whether this amount can be incurred by the candidate(s)/parties in a single day or multiple days or during the entire election process to/from a single person/entity or multiple persons/entities.

2. In partial modification of the Commission's earlier letter dated 12<sup>th</sup> November, 2018, it is hereby stated that expenditure exceeding Rs. 10,000/- (Ten Thousand) in connection with an election, consisting of a single transaction or an aggregate of transactions, entered into with a single person/entity during the entire poll period shall not be incurred by a candidate/political party unless the payment in respect of the same is made by way of an account payee cheque or draft on a bank or account payee bank draft or by RTGS/NEFT or any other electronic mode linked to the bank account of the candidate.

3. Further, it is stated that in respect of donations/contributions in cash received by the candidates from a single entity/person in a single or multiple transactions shall not exceed to Rs. 10,000/-. However, in the case of political parties the receipt from donations/contributions shall continue to be governed by the existing provisions of Section 29C of the R. P. Act, 1951.

4. You are requested to bring the above mentioned clarification to the notice of the Returning Officers, Expenditure Observers, Political Parties, Candidates and all other stakeholders.

Yours faithfully,



(RAJAN JAIN)  
UNDER SECRETARY

(Hindi version follows)