

# ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi – 110001

No. 485/Comp./e-filing/2014/EEPS

Dated: 28<sup>th</sup> October, 2014

## Election Commission Return Preparer Guidelines

The Election Commission has launched "Election Commission Return Preparer" (ECRP) Scheme for rendering assistance to the candidates and political parties in on-line filing of their statements or returns.

### 1. Definition:

- a. "Election Commission Return Preparer" (ECRP) means any Certified Tax Return preparer who has been issued a "Election Commission Return Preparer Certificate" and a "unique identification number" under this Scheme by the Partner Organization in accordance with the provisions of these Guidelines".
- b. "Partner Organization" means an organization or agency selected by the Election Commission of India and with whom an agreement has been entered into by the Commission authorising it to act as Partner Organization under these ECRP Guidelines;

### 2. Qualification for Election Commission Return Preparers.

The existing Tax Return Preparers declared by the Central Board of Direct Taxes (CBDT) shall be eligible to act as Election Commission Return Preparer.

### 3. Enrollment, training and certification to persons to act as Election Commission Return Preparers.

- ECI or the CEO of a state may select a partner organisation.
- The Partner Organisation shall be in charge of training and certification of Election Commission Return Preparers.
- The Partner Organisation shall be paid training fees at the rate of Rs 1800/- per ECRP for two days training including training material and hands on practical training. The training programme shall be conducted under the guidance of the Chief Electoral Officer (CEO) of each state and all payments regarding training to partner organisation shall be made from the office of the CEO of the state.
- The training of the selected Master Trainers of the Partner Organisation shall be imparted by the Commission in collaboration with IIDEM.
- After completion of the Training, the successful participants shall be given a certificate by the CEO, and shall be enrolled as ECRP for on-line filing of Statements/Reports.

- The partner organization shall also assess the performance of ECRPs and may recommend for deletion of the name as ECRP, if his services are not satisfactory.

4. **Scope of work of the Election Commission Return Preparers.**

- The Election Commission Return Preparer shall assist the candidates and Political parties in on-line filing of the Expenditure related Statements and affidavits relating to elections, in the software applications developed by the Commission.
- The software application for online filling is required to be done in the following areas:

For Candidates :

- (a) Online filling of affidavits of Assets of liability and criminal cases (Form 26) by the candidate.
- (b) Online filling of Election Expenditures statements by the candidate as per format prescribed by the Commission.
- (c) Such other statements/reports by candidates as required by the Commission.

For Political Parties :

- (a) Online filing of Election Expenditure statements by the political parties within 75 days of completion of Assembly Election or 90 days of completion of Lok Sabha Election.
- (b) Online filing of contribution reports (Form 24A) by the political parties, before filing the Income Tax Returns.
- (C) Such other reports/statements by the parties as required by the Commission.

5. **Fees to Election Commission Return Preparers.**

- (a) The ECRP shall be reimbursed a fee at a rate of Rs. 1200/- per return for online filing of the statements of a candidate or a Political Party.
- (b) In candidate's election expenditure statements normally the data entry is required in five (5) pages, in Schedule 1 to 9, besides other mandatory pages. If the data entry is required in more than five pages, then additional fee of Rs 150/- per page will be paid, in addition to the fixed amount of Rs 1200/-.
- (c) In case of candidate's affidavits of assets and liability, normally data entry is required in nine (9) pages, both for assets of liability, for court cases and education qualification. If the data entry is required in more than 9 pages in the above, then additional amount of Rs 150/- per extra page will be paid in addition to the fixed amount of Rs 1200/-.



- (d) In case of statements of election expenses of the political parties, normally data entry is required nine (9) pages in schedules 1 to 22. If the data entry in schedule is required in more than nine (9) pages, then additional amount of Rs 150/- per page will be paid in addition to the fixed amount of Rs 1200/-
- (e) In contribution report by the political parties data entry is normally required in five (5) pages. If the data entry is required in more than five pages, then an additional amount of Rs 150/- will be paid per extra page in addition to the fixed amount of Rs 1200/-
- (f) For any other on-line submission of forms/statements, amount shall be paid as per rates notified by the Commission from time to time.

**6. Payment Schedule**

- (a) The ECRP shall raise the bill in the name of DEO or CEO of the state after on-line filing of statements/reports.
- (b) The fee is to be paid to ECRP, by the office of the CEO or the DEO in rates specified above, after successful completion of the on-line filing of each statement/report.


**7. Maintenance of particulars relating to EC Return Preparers.**

- (a) The Partner Organisation shall, after enrolment of ECRPs, maintain the particulars which may be necessary by the CEO or Commission to assess the performance of each ECRP.
- (b) The Commission may issue instructions in this regard from time to time after evaluating the usefulness of the Scheme.

**8. Obligation of ECRP and withdrawal of certificate given to the Election Commission Return Preparer.**

- Election Commission is not responsible for any mistake in data entry by the ECRPs.
- ECRP shall ensure that the data entered in online filing is correct as per the statements/reports given by the candidate and the party.
- It is the responsibility of the candidate or the party to ensure that correct return/statements/affidavits are filed in time and the procedure is followed as per Commission guidelines for filing such returns/statements/affidavits.
- The Commission either on its own or on the recommendation of the Partner Organisation, may warn an ECRP about the deficiencies in his work and his misconduct, and may cancel the certificate of an ECRP any time, without giving any opportunity.
- The decision of the Commission shall be final and not be appealable before any authority.

**9. The above guidelines shall come into force with immediate effect.**

  
(S.K. Rudola)  
Secretary