



# Democratic Human Rights Movement Party Kerala State Committee

Thunduvila Veedu, Panjiyoor, Venjaramood P.O, Thiruvannthapuram, Kerala, Pin: 695607  
Mob: 8943542096, 8848597676, 7034583470

No:02/DHRMP/2022

Date..17/08/2022

6431048  
17/8/22

To,  
The Chief Election Commissioner,  
Election Commission of India  
Nirvachan Sadan  
Asoka Road  
New delhi-110001

Subject: Filling of Audited Accounts for the financial year 2015-16, 2016 - 17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22

Ref: Letter No: EL1/29/2022-Elec dated 08/03/2022 and 28/05/2022 Election Commission of India, Election (General) Department, Government of Kerala. And Letter No: 56/Pol.Parties/2021/PPS-III(Part)/Conf-2022 Date 25/05/2022 Election Commission of India.

Sir,

We are submitting the certified annual accounts along with auditor reports of the party for the financial year's 2015 - 16, 2016 - 17, 2017 - 18, 2018 - 19, 2019 - 20, 2020 - 21, 2021 - 22.

Kindly acknowledge receipt of the same and oblige.

AJAYAKUMAR.A  
(Treasurer)

Treasurer  
Democratic Human Rights Movement Party  
State Committee, Kerala



Yours Sincerely

RAVEENDRAN.P  
(Secretary)

Secretary  
Democratic Human Rights Movement Party  
State Committee, Kerala

VINOD. K  
(President)

President  
Democratic Human Rights Movement Party  
State Committee, Kerala



## AUDIT REPORT

I have audited the accompanying Financial Statements of DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY, (Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM for the year 01-04-2015 to 31-03-2016, which comprise the Balance Sheet as on 31/03/2016 and Income & Expenditure Account for the period ended as on that date. The financial statements are the responsibility of the Political Party's Management. My responsibility is to express an opinion on the Financial Statements based on my audit. I have conducted my audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. These standards require that I comply with ethical requirements and plan and perform the audit to obtain a reasonable assurance about whether these financial statements are free from material misstatements. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

I report that:

1. I have obtained all information and explanation which to the best of my knowledge and belief were necessary for the purpose of our audit.
2. In my opinion proper books of accounts as required by the law have been kept by the Political Party's, so far as it appears from the examination of such books.
3. In my opinion and to the best of my information and according to the explanations given to me the Financial Statements give a true and fair view;
  - a. In the case of Balance Sheet, of the state of affairs and financial position as on 31/03/2016.
  - b. In the case of Income & Expenditure Account, of the Excess of Income over Expenditure for the period ended as on that date.

Kollam

30-12-2018

For PADMANABHAN R & ASSOCIATES  
Chartered Accountants

C. A. PADMANABHAN R.  
Proprietor, Mem. No. 233909  
FRN : 015725 S



**DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY**  
**(Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM**  
**Income & Expenditure Account for the year 01-04-2015 to 31-03-2016**

Expenditure	Amount	Income	Amount
Advertisement	1,64,000.00	Donation Received	2,65,000.00
DTP and Photostat	300.00	Membership Fee Collection	2,675.00
Entertainment Expenses	8,600.00		
Office Rent	1,000.00		
Printing and Stationery	8,530.00		
Registration for Election Commission	10,000.00		
Stamp Paper	1,480.00		
Traveling Expenses	2,300.00		
Excess of Income over Expenditure	71,465.00		
<b>Total</b>	<b><u>2,67,675.00</u></b>	<b>Total</b>	<b><u>2,67,675.00</u></b>

As per books of accounts produced before me

For PADMANABHAN R & ASSOCIATES  
Chartered Accountants

C. A. PADMANABHAN. R.  
Proprietor, Mem. No. 233909  
FRN : 015725 S



*Ajayakumar A*

AJAYAKUMAR. A

**Treasurer**

Democratic Human Rights Movement Party  
State Committee, Kerala

*Raveendran P*

RAVEENDRAN. P  
**Secretary**

Democratic Human Rights Movement Party  
State Committee, Kerala



4

**DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY**  
**(Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM**  
**Balance Sheet as on 31-03-2016**

Liabilities	Amount	Assets	Amount
<b>Capital Fund</b>			
Opening Balance	-	Current Assets	
Excess of Income over Expenditure	71,465.00	Cash in hand	71,465.00
	<u>71,465.00</u>		
<b>Total</b>	<u><u>71,465.00</u></u>	<b>Total</b>	<u><u>71,465.00</u></u>

As per books of accounts produced before me

For PADMANABHAN R. & ASSOCIATES  
Chartered Accountants

C. A. PADMANABHAN. R.  
Proprietor, Mem. No. 233909  
FRN: 015125 S



*Ajayas*

AJAYAKUMAR .A

Treasurer  
Democratic Human Rights Movement Party  
State Committee, Kerala

*Raveendran P*

RAVEENDRAN . P

Secretary  
Democratic Human Rights Movement Party  
State Committee, Kerala



5

*Conduct of Elections Rules, 1961*  
(Statutory Rules and Order)

[FORM 24A  
(See rule 85B)]

[This form should be filed with the Election Commission before the due date for furnishing a return of the Political Party's income of the concerned financial year under section 139 of the Income-tax Act, 1961 (43 of 1961) and a certificate to this effect should be attached with the Income-tax return to claim exemption under the Income-tax Act, 1961 (43 of 1961).]

1. Name of Political Party: Democratic Human Right Movement Party
2. Status of the Political Party: Unrecognised  
(recognised/unrecognised)
3. Address of the headquarters of the Political Party: Thunduvilaveedu, Panjiyoor, Venjaramoodu P.O., Kerala.
4. Date of registration of Political Party with Election Commission: 09-04-2016
5. Permanent Account Number (PAN) and Income-tax Ward/Circle where return of the political party is filed: \_\_\_\_\_
6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: 2015-2016

Serial number	Name and complete address of the contributing person/company	PAN (if any) and Income-Tax Ward/Circle	Amount of contribution (Rs.)	Mode of contribution *(cheque/demand draft/cash)	Remarks
Nil	Nil	Nil	Nil	Nil	Nil
Nil	Nil	Nil	Nil	Nil	Nil
Nil	Nil	Nil	Nil	Nil	Nil

\*In case of payment by cheque/demand draft, indicate name of the bank and branch of the bank on which the cheque/demand draft has been drawn.

7. In case the contributor is a company, whether the conditions laid down under section 293A of the Companies Act, 1956 (1 of 1956) have been complied with (A copy of the certificate to this obtained from the company should be attached).

Verification

I, AJAYAKUMARA (full name in Block letters), son/daughter of Appu S solemnly declare that to the best of my knowledge and belief, the information given in this Form is correct, complete and truly stated.

I further declare that I am verifying this form in my capacity as Treasurer, on behalf of the Political Party above named and I am also competent to do so.



*Ajayakumar A*

Ajayakumar A

(Signature and name of the Treasurer/Authorised person)]

Date: 17/08/2022

Place: Thiruvananthapuram

Treasurer, Democratic Human Rights Movement Party  
**Treasurer**

**Democratic Human Rights Movement Party**  
**State Committee, Kerala**



## AUDIT REPORT

I have audited the accompanying Financial Statements of DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY, (Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM for the year 01-04-2016 to 31-03-2017, which comprise the Balance Sheet as on 31/03/2017 and Income & Expenditure Account for the period ended as on that date. The financial statements are the responsibility of the Political Party's Management. My responsibility is to express an opinion on the Financial Statements based on my audit. I have conducted my audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. These standards require that I comply with ethical requirements and plan and perform the audit to obtain a reasonable assurance about whether these financial statements are free from material misstatements. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

I report that:

1. I have obtained all information and explanation which to the best of my knowledge and belief were necessary for the purpose of our audit.
2. In my opinion proper books of accounts as required by the law have been kept by the Political Party, so far as it appears from the examination of such books.
3. In my opinion and to the best of my information and according to the explanations given to me the Financial Statements give a true and fair view;
  - a. In the case of Balance Sheet, of the state of affairs and financial position as on 31/03/2017.
  - b. In the case of Income & Expenditure Account, of the Excess of Income over Expenditure for the period ended as on that date.

Kollam

02-01-2019

For PADMANABHAN R & ASSOCIATES  
Chartered Accountants

C. A. PADMANABHAN R.  
Proprietor, Mem. No. 233909  
FRN: 015725 S



7

**DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY**  
**(Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM**  
**Income & Expenditure Account for the year 01-04-2016 to 31-03-2017**

Expenditure	Amount	Income	Amount
Advocate Fee	5,000.00	Donation Received	1,07,000.00
DTP and Photostat	650.00	Membership Fee Collection	1,250.00
Entertainment Expenses	1,000.00		
Office Rent	1,000.00		
Press Meet	1,000.00		
Printing and Stationery	2,160.00		
Traveling Expenses	2,000.00		
Excess of Income over Expenditure	95,440.00		
<b>Total</b>	<b><u>1,08,250.00</u></b>	<b>Total</b>	<b><u>1,08,250.00</u></b>

As per books of accounts produced before me

For PADMANABHAN R. & ASSOCIATES  
Chartered Accountants

C. A. PADMANABHAN. R.  
Proprietor, Mem. No. 233909  
ERN : 015725 S



*Ajay*

AJAYAKUMAR .A

Treasurer

Democratic Human Rights Movement Party  
State Committee, Kerala

*Raveendran P*

RAVEENDRAN .P  
Secretary

Democratic Human Rights Movement Party  
State Committee, Kerala



**DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY**  
**(Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM**  
**Balance Sheet as on 31-03-2017**

Liabilities	Amount	Assets	Amount
Capital Fund			
Opening Balance	71,465.00	Current Assets	
Excess of Income over Expenditure	95,440.00	Cash in hand	1,66,905.00
	<u>1,66,905.00</u>		
<b>Total</b>	<b><u>1,66,905.00</u></b>	<b>Total</b>	<b><u>1,66,905.00</u></b>

As per books of accounts produced before me

For PADMANABHAN R. & ASSOCIATES  
Chartered Accountants

C. A. PADMANABHAN. R.  
Proprietor, Mem. No. 233909  
ERN : 015725 S



*Ajayan*

AJAYAKUMAR A

Treasurer

Democratic Human Rights Movement Party  
State Committee, Kerala

*Rayendran P*

RAYENDRAN P

Secretary

Democratic Human Rights Movement Party  
State Committee, Kerala





8(2)

*Conduct of Elections Rules, 1961*  
(Statutory Rules and Order)

[FORM 24A  
(See rule 85B)]

[This form should be filed with the Election Commission before the due date for furnishing a return of the Political Party's income of the concerned financial year under section 139 of the Income-tax Act, 1961 (43 of 1961) and a certificate to this effect should be attached with the Income-tax return to claim exemption under the Income-tax Act, 1961 (43 of 1961).]

1. Name of Political Party: Democratic Human Right Movement Party
2. Status of the Political Party: Unrecognised  
(recognised/unrecognised)
3. Address of the headquarters of the Political Party: Thunduvilaveedu, Panjiyoor, Venjaramoodu P.O., Kerala.
4. Date of registration of Political Party with Election Commission: 09-04-2016
5. Permanent Account Number (PAN) and Income-tax Ward/Circle where return of the political party is filed: \_\_\_\_\_
6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: 2016. -2017.

Serial number	Name and complete address of the contributing person/company	PAN (if any) and Income-Tax Ward/Circle	Amount of contribution (Rs.)	Mode of contribution *(cheque/demand draft/cash)	Remarks
Nil	Nil	Nil	Nil	Nil	Nil
Nil	Nil	Nil	Nil	Nil	Nil
Nil	Nil	Nil	Nil	Nil	Nil

\*In case of payment by cheque/demand draft, indicate name of the bank and branch of the bank on which the cheque/demand draft has been drawn.

7. In case the contributor is a company, whether the conditions laid down under section 293A of the Companies Act, 1956 (1 of 1956) have been complied with (A copy of the certificate to this obtained from the company should be attached).

Verification

I, AJAYAKUMARA (full name in Block letters), son/daughter of Appu S solemnly declare that to the best of my knowledge and belief, the information given in this Form is correct, complete and truly stated.

I further declare that I am verifying this form in my capacity as Treasurer, on behalf of the Political Party above named and I am also competent to do so.



Ajayakumar A

(Signature and name of the Treasurer/Authorised person)]

Treasurer, Democratic Human Rights Movement Party

Date: 17/08/2022

Place: Thiruvananthapuram



Treasurer  
Democratic Human Rights Movement Party  
State Committee, Kerala



## AUDIT REPORT

I have audited the accompanying Financial Statements of DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY, (Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM for the year 01-04-2017 to 31-03-2018, which comprise the Balance Sheet as on 31/03/2018 and Income & Expenditure Account for the period ended as on that date. The financial statements are the responsibility of the Political Party's Management. My responsibility is to express an opinion on the Financial Statements based on my audit. I have conducted my audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. These standards require that I comply with ethical requirements and plan and perform the audit to obtain a reasonable assurance about whether these financial statements are free from material misstatements. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

I report that:

1. I have obtained all information and explanation which to the best of my knowledge and belief were necessary for the purpose of our audit.
2. In my opinion proper books of accounts as required by the law have been kept by the Political Party, so far as it appears from the examination of such books.
3. In my opinion and to the best of my information and according to the explanations given to me the Financial Statements give a true and fair view;
  - a. In the case of Balance Sheet, of the state of affairs and financial position as on 31/03/2018.
  - b. In the case of Income & Expenditure Account, of the Excess of Expenditure over Income for the period ended as on that date.

Kollam

01-02-2019

For PADMANABHAN. R. & ASSOCIATES  
Chartered Accountants

C. A. PADMANABHAN. R.  
Proprietor, Mem. No. 233909  
FRN: 015725 S



**DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY**  
**(Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM**  
**Income & Expenditure Account for the year 01-04-2017 to 31-03-2018**

Expenditure	Amount	Income	Amount
Advocate Fee	8,000.00	Donation Received	Nil
Entertainment Expenses	2,200.00		
Office Rent	1,900.00		
Printing and Stationery	2,100.00		
Traveling Expenses	1,500.00	Excess of Expenditure over Income	15,700.00
<b>Total</b>	<b>15,700.00</b>	<b>Total</b>	<b>15,700.00</b>

As per books of accounts produced before me

For PADMANABHAN R. & ASSOCIATES  
Chartered Accountants

C. A. PADMANABHAN. R.  
Proprietor, Mem. No. 233909  
ERN : 015725 S



*Ajay Kumar A*

AJAYAKUMAR . A

Treasurer

Democratic Human Rights Movement Party  
State Committee, Kerala

*Raveendran P*

RAVEENDRAN . P

Secretary

Democratic Human Rights Movement Party  
State Committee, Kerala



DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY  
 (Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM  
 Balance Sheet as on 31-03-2018

Liabilities	Amount	Assets	Amount
<b>Capital Fund</b>			
Opening Balance	1,66,905.00	Current Assets	
Less: Excess of Expenditure over Income	(15,700.00)	Cash in hand	1,51,205.00
	1,51,205.00		
<b>Total</b>	1,51,205.00	<b>Total</b>	1,51,205.00

As per books of accounts produced before me

For PADMANABHAN R. & ASSOCIATES  
Chartered Accountants

C. A. PADMANABHAN R.  
Proprietor, Mem. No. 233909  
FRN : 015725 S



*ASAYAKUMAR . A*

ASAYAKUMAR . A

Treasurer  
Democratic Human Rights Movement Party  
State Committee, Kerala

*RAVEENDRAN . P*

Secretary  
Democratic Human Rights Movement Party  
State Committee, Kerala



Conduct of Elections Rules, 1961  
(Statutory Rules and Order)

[FORM 24A  
(See rule 85B)]

[This form should be filed with the Election Commission before the due date for furnishing a return of the Political Party's income of the concerned financial year under section 139 of the Income-tax Act, 1961 (43 of 1961) and a certificate to this effect should be attached with the Income-tax return to claim exemption under the Income-tax Act, 1961 (43 of 1961).]

1. Name of Political Party: Democratic Human Right Movement Party
2. Status of the Political Party: Unrecognised  
(recognised/unrecognised)
3. Address of the headquarters of the Political Party: Thunduvilaveedu, Panjiyoor, Venjaramoodu P.O., Kerala.
4. Date of registration of Political Party with Election Commission: 09-04-2016
5. Permanent Account Number (PAN) and Income-tax Ward/Circle where return of the political party is filed: \_\_\_\_\_
6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: 2017. -2018.

Serial number	Name and complete address of the contributing person/company	PAN (if any) and Income-Tax Ward/Circle	Amount of contribution (Rs.)	Mode of contribution *(cheque/demand draft/cash)	Remarks
Nil	Nil	Nil	Nil	Nil	Nil
Nil	Nil	Nil	Nil	Nil	Nil
Nil	Nil	Nil	Nil	Nil	Nil

\*In case of payment by cheque/demand draft, indicate name of the bank and branch of the bank on which the cheque/demand draft has been drawn.

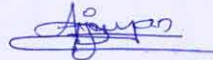
7. In case the contributor is a company, whether the conditions laid down under section 293A of the Companies Act, 1956 (1 of 1956) have been complied with (A copy of the certificate to this obtained from the company should be attached).

Verification

I, AJAYAKUMARA (full name in Block letters), son/daughter of Appu S solemnly declare that to the best of my knowledge and belief, the information given in this Form is correct, complete and truly stated.

I further declare that I am verifying this form in my capacity as Treasurer, on behalf of the Political Party above named and I am also competent to do so.





Ajayakumar A

(Signature and name of the Treasurer/Authorised person)]

Date: 17/08/2022

Place: Thiruvananthapuram

Treasurer, Democratic Human Rights Movement Party

Treasurer  
Democratic Human Rights Movement Party  
State Committee, Kerala



### AUDIT REPORT

I have audited the accompanying Financial Statements of DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY, (Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM for the year 01-04-2018 to 31-03-2019, which comprise the Balance Sheet as on 31/03/2019 and Income & Expenditure Account for the period ended as on that date. The financial statements are the responsibility of the Political Party's Management. My responsibility is to express an opinion on the Financial Statements based on my audit. I have conducted my audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. These standards require that I comply with ethical requirements and plan and perform the audit to obtain a reasonable assurance about whether these financial statements are free from material misstatements. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

I report that:

1. I have obtained all information and explanation which to the best of my knowledge and belief were necessary for the purpose of our audit.
2. In my opinion proper books of accounts as required by the law have been kept by the Political Party, so far as it appears from the examination of such books.
3. In my opinion and to the best of my information and according to the explanations given to me the Financial Statements give a true and fair view;
  - a. In the case of Balance Sheet, of the state of affairs and financial position as on 31/03/2019.
  - b. In the case of Income & Expenditure Account, of the Excess of Expenditure over Income for the period ended as on that date.

Kollam

10-05-2019

For PADMANABHAN R. & ASSOCIATES  
Chartered Accountants

C. A. PADMANABHAN R.  
Proprietor, Mem. No. 233909  
FAN: 015725 S



**DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY**  
**(Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM**  
**Income & Expenditure Account for the year 01-04-2018 to 31-03-2019**

Expenditure	Amount	Income	Amount
Advocate Fee	8,000.00	Donation Received	35,000.00
Election Expenses	33,000.00	Membership Fee Collection	2,925.00
Entertainment Expenses	2,000.00		
Maintanance Charge	6,100.00		
Meeting Expenses	13,900.00		
Office Rent	1,000.00		
Press Meet	2,500.00		
Printing and Stationery	6,990.00		
Traveling Expenses	9,000.00	Excess of Expenditure over Income	44,565.00
<b>Total</b>	<b>82,490.00</b>	<b>Total</b>	<b>82,490.00</b>

As per books of accounts produced before me

*Ajay Kumar A*

AJAYA KUMAR . A

**Treasurer**

**Democratic Human Rights Movement Party**  
**State Committee, Kerala**

For PADMANABHAN R & ASSOCIATES  
Chartered Accountants

C. A. PADMANABHAN R.  
Proprietor, Mem. No. 233909  
ERN : 015725 S



*Raveendran P*

RAVEENDRAN . P

**Secretary**

**Democratic Human Rights Movement Party**  
**State Committee, Kerala**



**DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY**  
**(Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM**  
**Balance Sheet as on 31-03-2019**

Liabilities	Amount	Assets	Amount
Capital Fund			
Opening Balance	1,51,205.00	Current Assets	
Less: Excess of Expenditure over Income	(44,565.00)	Cash in hand	1,01,640.00
	1,06,640.00	Cash at Bank (BOI)	5,000.00
<b>Total</b>	<b>1,06,640.00</b>	<b>Total</b>	<b>1,06,640.00</b>

As per books of accounts produced before me

For PADMANABHAN. R. & ASSOCIATES  
Chartered Accountants

C. A. PADMANABHAN. R.  
Proprietor, Mem. No. 233909  
ERN: 015725 S



*Ajaya Kumar A*

AJAYA KUMAR . A

Treasurer

Democratic Human Rights Movement Party  
State Committee, Kerala

*Raveendran P*

RAVEENDRAN . P  
Secretary

Democratic Human Rights Movement Party  
State Committee, Kerala





Conduct of Elections Rules, 1961  
(Statutory Rules and Order)

[FORM 24A  
(See rule 85B)]

[This form should be filed with the Election Commission before the due date for furnishing a return of the Political Party's income of the concerned financial year under section 139 of the Income-tax Act, 1961 (43 of 1961) and a certificate to this effect should be attached with the Income-tax return to claim exemption under the Income-tax Act, 1961 (43 of 1961).]

1. Name of Political Party: Democratic Human Right Movement Party
2. Status of the Political Party: Unrecognised  
(recognised/unrecognised)
3. Address of the headquarters of the Political Party: Thunduvilaveedu, Panjiyoor, Venjaramoodu P.O., Kerala.
4. Date of registration of Political Party with Election Commission: 09-04-2016
5. Permanent Account Number (PAN) and Income-tax Ward/Circle where return of the political party is filed: \_\_\_\_\_
6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: 2018. -2019.

Serial number	Name and complete address of the contributing person/company	PAN (if any_ and Income-Tax Ward/Circle	Amount of contribution (Rs.)	Mode of contribution *(cheque/demand draft/cash)	Remarks
Nil	Nil	Nil	Nil	Nil	Nil
Nil	Nil	Nil	Nil	Nil	Nil
Nil	Nil	Nil	Nil	Nil	Nil

\*In case of payment by cheque/demand draft, indicate name of the bank and branch of the bank on which the cheque/demand draft has been drawn.

7. In case the contributor is a company, whether the conditions laid down under section 293A of the Companies Act, 1956 (1 of 1956) have been complied with (A copy of the certificate to this obtained from the company should be attached).

Verification

I, AJAYAKUMARA (full name in Block letters), son/daughter of Appu S solemnly declare that to the best of my knowledge and belief, the information given in this Form is correct, complete and truly stated.

I further declare that I am verifying this form in my capacity as Treasurer, on behalf of the Political Party above named and I am also competent to do so.



Ajayakumar A

(Signature and name of the Treasurer/Authorised person)]

Treasurer, Democratic Human Rights Movement Party

Date: 17/08/2022

Place: Thiruvananthapuram



Treasurer  
Democratic Human Rights Movement Party  
State Committee, Kerala



## AUDIT REPORT

I have audited the accompanying Financial Statements of DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY, (Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM for the year 01-04-2019 to 31-03-2020, which comprise the Balance Sheet as on 31/03/2020 and Income & Expenditure Account for the period ended as on that date. The financial statements are the responsibility of the Political Party's Management. My responsibility is to express an opinion on the Financial Statements based on my audit. I have conducted my audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. These standards require that I comply with ethical requirements and plan and perform the audit to obtain a reasonable assurance about whether these financial statements are free from material misstatements. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

I report that:

1. I have obtained all information and explanation which to the best of my knowledge and belief were necessary for the purpose of our audit.
2. In my opinion proper books of accounts as required by the law have been kept by the Political Party, so far as it appears from the examination of such books.
3. In my opinion and to the best of my information and according to the explanations given to me the Financial Statements give a true and fair view;
  - a. In the case of Balance Sheet, of the state of affairs and financial position as on 31/03/2020.
  - b. In the case of Income & Expenditure Account, of the Excess of Expenditure over Income for the period ended as on that date.

Kollam

28-07-2022

UDIN 22233909A0VGGU7950

For **PADMANABHAN. R. & ASSOCIATES**  
Chartered Accountants

**C.A. PADMANABHAN. R.**  
Proprietor, Mem. No. 233909  
FBN : 015725 S



**DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY**  
**(Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM**  
**Income & Expenditure Account for the year 01-04-2019 to 31-03-2020**

Expenditure	Amount	Income	Amount
Advocate Fee	8,500.00	Donation Received	Nil
Bank Charges	490.92	Membership Fee Collection	Nil
Election Expenses	18,918.00		
Meeting Expenses	26,000.00		
Postage Charges	800.00		
Printing and Stationery	2,400.00		
Traveling Expenses	1,200.00	Excess of Expenditure over Income	58,308.92
<b>Total</b>	<b>58,308.92</b>	<b>Total</b>	<b>58,308.92</b>

As per books of accounts produced before me  
UDIN 22233909AOVGGU7950

**For PADMANABHAN. R. & ASSOCIATES**  
Chartered Accountants

C.A. PADMANABHAN. R.  
Proprietor, Mem. No. 233909  
PIN : 015725 S



*Ajayakumar A*

AJAYAKUMAR . A

**Treasurer**

**Democratic Human Rights Movement Party**  
**State Committee, Kerala**

*Raveendran P*

RAVEENDRAN . P

**Secretary**

**Democratic Human Rights Movement Party**  
**State Committee, Kerala**



**DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY**  
**(Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM**  
**Balance Sheet as on 31-03-2020**

Liabilities	Amount	Assets	Amount
<b>Capital Fund</b>			
Opening Balance	1,06,640.00	Current Assets	
Less: Excess of Expenditure over Income	<u>(58,308.92)</u>	Cash in hand	43,822.00
	48,331.08	Cash at Bank (BOI)	4,509.08
<b>Total</b>	<u><u>48,331.08</u></u>	<b>Total</b>	<u><u>48,331.08</u></u>

As per books of accounts produced before me  
UDIN 22233909AOVGGU7950

**For PADMANABHAN. R. & ASSOCIATES**  
Chartered Accountants

C.A. PADMANABHAN. R.  
Proprietor, Mem. No. 233909  
PAN: 015725 S



*[Handwritten Signature]*

AJAYA KUMAR . A

Treasurer

Democratic Human Rights Movement Party  
State Committee, Kerala

*[Handwritten Signature]*

RAVEENDRAN . P

Secretary

Democratic Human Rights Movement Party  
State Committee, Kerala



20

*Conduct of Elections Rules, 1961*  
(Statutory Rules and Order)

[FORM 24A  
(See rule 85B)]

[This form should be filed with the Election Commission before the due date for furnishing a return of the Political Party's income of the concerned financial year under section 139 of the Income-tax Act, 1961 (43 of 1961) and a certificate to this effect should be attached with the Income-tax return to claim exemption under the Income-tax Act, 1961 (43 of 1961).]

1. Name of Political Party: Democratic Human Right Movement Party
2. Status of the Political Party: Unrecognised  
(recognised/unrecognised)
3. Address of the headquarters of the Political Party: Thunduvilaveedu, Panjiyoor, Venjaramoodu P.O., Kerala.
4. Date of registration of Political Party with Election Commission: 09-04-2016
5. Permanent Account Number (PAN) and Income-tax Ward/Circle where return of the political party is filed: \_\_\_\_\_
6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: 20<sup>19</sup>. -20<sup>20</sup>.

Serial number	Name and complete address of the contributing person/company	PAN (if any) and Income-Tax Ward/Circle	Amount of contribution (Rs.)	Mode of contribution *(cheque/demand draft/cash)	Remarks
Nil	Nil	Nil	Nil	Nil	Nil
Nil	Nil	Nil	Nil	Nil	Nil
Nil	Nil	Nil	Nil	Nil	Nil

\*In case of payment by cheque/demand draft, indicate name of the bank and branch of the bank on which the cheque/demand draft has been drawn.

7. In case the contributor is a company, whether the conditions laid down under section 293A of the Companies Act, 1956 (1 of 1956) have been complied with (A copy of the certificate to this obtained from the company should be attached).

Verification

I, AJAYAKUMARA (full name in Block letters), son/daughter of Appu S solemnly declare that to the best of my knowledge and belief, the information given in this Form is correct, complete and truly stated.

I further declare that I am verifying this form in my capacity as Treasurer, on behalf of the Political Party above named and I am also competent to do so.





Ajayakumar A

(Signature and name of the Treasurer/Authorised person)]

Treasurer, Democratic Human Rights Movement Party

Date: 17/08/2022

Place: Thiruvananthapuram

Treasurer  
Democratic Human Rights Movement Party  
State Committee, Kerala



### AUDIT REPORT

I have audited the accompanying Financial Statements of DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY, (Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM for the year 01-04-2020 to 31-03-2021, which comprise the Balance Sheet as on 31/03/2021 and Income & Expenditure Account for the period ended as on that date. The financial statements are the responsibility of the Political Party's Management. My responsibility is to express an opinion on the Financial Statements based on my audit. I have conducted my audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. These standards require that I comply with ethical requirements and plan and perform the audit to obtain a reasonable assurance about whether these financial statements are free from material misstatements. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

I report that:

1. I have obtained all information and explanation which to the best of my knowledge and belief were necessary for the purpose of our audit.
2. In my opinion proper books of accounts as required by the law have been kept by the Political Party, so far as it appears from the examination of such books.
3. In my opinion and to the best of my information and according to the explanations given to me the Financial Statements give a true and fair view;
  - a. In the case of Balance Sheet, of the state of affairs and financial position as on 31/03/2021.
  - b. In the case of Income & Expenditure Account, of the Excess of Expenditure over Income for the period ended as on that date.

Kollam

01-08-2022

UDIN 22233909AOVGGU7950

**For PADMANABHAN R. & ASSOCIATES**  
Chartered Accountants

*[Signature]*  
**C.A. PADMANABHAN R.**  
Proprietor, Mem. No. 233909  
FIR : 015725 S



**DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY**  
**(Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM**  
**Income & Expenditure Account for the year 01-04-2020 to 31-03-2021**

Expenditure	Amount	Income	Amount
Advocate Fee	9,000.00	Donation Received	Nil
Bank Charges	651.80	Membership Fee Collection	Nil
Office Rent	1,000.00		
Postage Charges	1,100.00		
Press Meet	3,000.00		
Printing and Stationery	2,650.00		
Traveling Expenses	1,400.00	Excess of Expenditure over Income	18,801.80
<b>Total</b>	<b>18,801.80</b>	<b>Total</b>	<b>18,801.80</b>

As per books of accounts produced before me  
UDIN 22233909AOVGGU7950

**For PADMANABHAN. R. & ASSOCIATES**  
Chartered Accountants

C.A. PADMANABHAN. R.  
Proprietor Mem. No. 233909  
ERN : 015725 S



*Ajayakumar A*

AJAYAKUMAR A  
Treasurer

Democratic Human Rights Movement Party  
State Committee, Kerala

*Raveendran P*  
RAVEENDRAN P  
Secretary

Democratic Human Rights Movement Party  
State Committee, Kerala



**DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY**  
**(Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM**  
**Balance Sheet as on 31-03-2021**

Liabilities	Amount	Assets	Amount
<b>Capital Fund</b>			
Opening Balance	48,331.08	Current Assets	
Less: Excess of Expenditure over Income	<u>(18,801.80)</u>	Cash in hand	25,672.00
	29,529.28	Cash at Bank (BOI)	3,857.28
<b>Total</b>	<u><u>29,529.28</u></u>	<b>Total</b>	<u><u>29,529.28</u></u>

As per books of accounts produced before me  
UDIN 22233909AOVGGU7950

**For PADMANABHAN. R. & ASSOCIATES**  
Chartered Accountants

C.A. PADMANABHAN. R.  
Proprietor, Mem. No. 233909  
PIN : 015725 S



*Ajayakumar A*

AJAYAKUMAR A

Treasurer

Democratic Human Rights Movement Party  
State Committee, Kerala

*Raveendran P*

RAVEENDRAN P  
Secretary

Democratic Human Rights Movement Party  
State Committee, Kerala





Conduct of Elections Rules, 1961  
(Statutory Rules and Order)

[FORM 24A  
(See rule 85B)]

[This form should be filed with the Election Commission before the due date for furnishing a return of the Political Party's income of the concerned financial year under section 139 of the Income-tax Act, 1961 (43 of 1961) and a certificate to this effect should be attached with the Income-tax return to claim exemption under the Income-tax Act, 1961 (43 of 1961).]

1. Name of Political Party: Democratic Human Right Movement Party
2. Status of the Political Party: Unrecognised  
(recognised/unrecognised)
3. Address of the headquarters of the Political Party: Thunduvilaveedu, Panjiyoor, Venjaramoodu P.O., Kerala.
4. Date of registration of Political Party with Election Commission: 09-04-2016
5. Permanent Account Number (PAN) and Income-tax Ward/Circle where return of the political party is filed: \_\_\_\_\_
6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: 2020. -2021.

Serial number	Name and complete address of the contributing person/company	PAN (if any) and Income-Tax Ward/Circle	Amount of contribution (Rs.)	Mode of contribution *(cheque/demand draft/cash)	Remarks
Nil	Nil	Nil	Nil	Nil	Nil
Nil	Nil	Nil	Nil	Nil	Nil
Nil	Nil	Nil	Nil	Nil	Nil

\*In case of payment by cheque/demand draft, indicate name of the bank and branch of the bank on which the cheque/demand draft has been drawn.

7. In case the contributor is a company, whether the conditions laid down under section 293A of the Companies Act, 1956 (1 of 1956) have been complied with (A copy of the certificate to this obtained from the company should be attached).

Verification

I, AJAYAKUMARA (full name in Block letters), son/daughter of Appu S solemnly declare that to the best of my knowledge and belief, the information given in this Form is correct, complete and truly stated.

I further declare that I am verifying this form in my capacity as Treasurer, on behalf of the Political Party above named and I am also competent to do so.



Ajayakumar A

(Signature and name of the Treasurer/Authorised person)]

Treasurer, Democratic Human Rights Movement Party

Date: 17/08/2022

Place: Thiruvananthapuram



Treasurer  
Democratic Human Rights Movement Party  
State Committee, Kerala



## AUDIT REPORT

I have audited the accompanying Financial Statements of DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY, (Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM for the year 01-04-2021 to 31-03-2022, which comprise the Balance Sheet as on 31/03/2022 and Income & Expenditure Account for the period ended as on that date. The financial statements are the responsibility of the Political Party's Management. My responsibility is to express an opinion on the Financial Statements based on my audit. I have conducted my audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. These standards require that I comply with ethical requirements and plan and perform the audit to obtain a reasonable assurance about whether these financial statements are free from material misstatements. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

I report that:

1. I have obtained all information and explanation which to the best of my knowledge and belief were necessary for the purpose of our audit.
2. In my opinion proper books of accounts as required by the law have been kept by the Political Party, so far as it appears from the examination of such books.
3. In my opinion and to the best of my information and according to the explanations given to me the Financial Statements give a true and fair view;
  - a. In the case of Balance Sheet, of the state of affairs and financial position as on 31/03/2022.
  - b. In the case of Income & Expenditure Account, of the Excess of Expenditure over Income for the period ended as on that date.

Kollam

11-08-2022

UDIN 22233909AOVGKS1840

For **PADMANABHAN R. & ASSOCIATES**  
Chartered Accountants

*[Signature]*  
**C.A. PADMANABHAN R.**  
Proprietor, Mem. No. 233909  
PIN : 015725 S



**DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY**  
**(Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM**  
**Income & Expenditure Account for the year 01-04-2021 to 31-03-2022**

Expenditure	Amount	Income	Amount
Advocate Fee	5,000.00	Donation Received	Nil
Office Rent	1,000.00	Membership Fee Collection	Nil
Postage Charges	600.00		
Printing and Stationery	1,500.00		
Traveling Expenses	900.00	Excess of Expenditure over Income	9,000.00
<b>Total</b>	<b>9,000.00</b>	<b>Total</b>	<b>9,000.00</b>

As per books of accounts produced before me  
UDIN 22233909AOVGKS1840

**For PADMANABHAN. R. & ASSOCIATES**  
Chartered Accountants

C.A. PADMANABHAN. R.  
Proprietor, Mem. No. 233909  
PAN : 015725 S



*(Handwritten signature)*

ADARSHAKUMAR A

**Treasurer**  
Democratic Human Rights Movement Party  
State Committee, Kerala

*(Handwritten signature)*

RAVEENDRAN P

**Secretary**  
Democratic Human Rights Movement Party  
State Committee, Kerala



**DEMOCRATIC HUMAN RIGHTS MOVEMENT PARTY**  
**(Reg No: 56/120/2015-16) Venjaramoodu P.O, TVM**  
**Balance Sheet as on 31-03-2022**

Liabilities	Amount	Assets	Amount
Capital Fund			
Opening Balance	29,529.28	Current Assets	
Less: Excess of Expenditure over Income	(9,000.00)	Cash in hand	16,672.00
	20,529.28	Cash at Bank (BOI)	3,857.28
<b>Total</b>	<b>20,529.28</b>	<b>Total</b>	<b>20,529.28</b>

As per books of accounts produced before me  
UDIN 22233909AOVGKS1840

**For PADMANABHAN. R. & ASSOCIATES**  
Chartered Accountants

C.A. PADMANABHAN. R.  
Proprietor, Mem. No. 233909  
PIN : 015725 S



*Ajay Kumar A*

AJAYAKUMAR. A

Treasurer

Democratic Human Rights Movement Party  
State Committee, Kerala

*Raveendran P*

RAVEENDRAN. P

Secretary

Democratic Human Rights Movement Party  
State Committee, Kerala



Conduct of Elections Rules, 1961  
(Statutory Rules and Order)

[FORM 24A  
(See rule 85B)]

[This form should be filed with the Election Commission before the due date for furnishing a return of the Political Party's income of the concerned financial year under section 139 of the Income-tax Act, 1961 (43 of 1961) and a certificate to this effect should be attached with the Income-tax return to claim exemption under the Income-tax Act, 1961 (43 of 1961).]

1. Name of Political Party: Democratic Human Right Movement Party
2. Status of the Political Party: Unrecognised  
(recognised/unrecognised)
3. Address of the headquarters of the Political Party: Thunduvilaveedu, Panjiyoor, Venjaramoodu P.O., Kerala.
4. Date of registration of Political Party with Election Commission: 09-04-2016
5. Permanent Account Number (PAN) and Income-tax Ward/Circle where return of the political party is filed: \_\_\_\_\_
6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: 2021. -2022.

Serial number	Name and complete address of the contributing person/company	PAN (if any) and Income-Tax Ward/Circle	Amount of contribution (Rs.)	Mode of contribution *(cheque/demand draft/cash)	Remarks
Nil	Nil	Nil	Nil	Nil	Nil
Nil	Nil	Nil	Nil	Nil	Nil
Nil	Nil	Nil	Nil	Nil	Nil

\*In case of payment by cheque/demand draft, indicate name of the bank and branch of the bank on which the cheque/demand draft has been drawn.

7. In case the contributor is a company, whether the conditions laid down under section 293A of the Companies Act, 1956 (1 of 1956) have been complied with (A copy of the certificate to this obtained from the company should be attached).

Verification

I, AJAYAKUMARA (full name in Block letters), son/daughter of Appu S solemnly declare that to the best of my knowledge and belief, the information given in this Form is correct, complete and truly stated.

I further declare that I am verifying this form in my capacity as Treasurer, on behalf of the Political Party above named and I am also competent to do so.



*[Signature]*

Ajayakumar A

(Signature and name of the Treasurer/Authorised person)]

Date: 17/08/2022

Place: Thiruvananthapuram

Treasurer, Democratic Human Rights Movement Party  
Treasurer  
Democratic Human Rights Movement Party  
State Committee, Kerala

IMPORTANT

GOVERNMENT OF KERALA  
Election (General) Department

No. EL1/29/2022-Elec.

Thiruvananthapuram,  
Dated, 08.03.2022.

From

Chief Electoral Officer &  
Secretary to Govt.

To

The President, Democratic Human Rights  
Movement Party, Thunduvila Veedu, Panjiyoor,  
Venjaramood P.O.,  
Thiruvananthapuram, Kerala – 695607.

Sir,

Sub: - Election Department – Filing Contribution Reports, Audited  
Annual Accounts and Election Expenditure Statements by the  
unrecognized Political Parties with the Chief Electoral Officer -  
reg..

Ref:- 1) Letter No. 76/PPEMS/Transparency/2013, dated 29.08.2014  
from the Election Commission of India, New Delhi.  
2) Letter No. 76/PPEMS/Transparency/2014, dated 14.10.2014  
from the Election Commission of India, New Delhi.  
3) Letter No. 56/AA/2020-21/PPEMS dated 21.01.2022 from the  
Election Commission of India, New Delhi.

\*\*\*

I am to invite attention to the reference cited and to state that unrecognized Political Parties are required to file all their respective reports namely the Contribution Reports in Form 24A, the Audited Annual Accounts, with Auditor report and Election Expenditure Statements with the Chief Electoral Officer of the respective States (ie. The state where the party Head Quarter is situated) in the prescribed time and manner.

Contribution Reports and Annual Audited Accounts Reports for the FYs 2017-18, 2018-19, 2019-20 and 2020-21 in respect of your Political Party on

proforma prescribed by the Election Commission of India have not so far been received in this Office. Election Expenditure Statements pertaining to the Lok Sabha Elections and Legislative Assembly Election held during the year 2017-2021 are also seen pending. If the aforesaid reports were already furnished to the Commission by mistake then a copy of the same may be furnished to this Office at the earliest.

You are therefore requested to file the following reports in the prescribed proforma with this Office before 25.03.2022, so as to furnish consolidated report to the Election Commission of India.

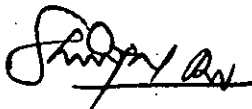
- i) **Contribution Report in Form 24A and Audited Annual Accounts with Auditor Reports for the FYs 2017-18, 2018-19, 2019-20 and 2020-21**
- ii) **Election Expenditure Statements pertaining to the Lok Sabha Elections and Legislative Assembly Elections held during the year 2017-2021.**

Yours faithfully,

**KRISHNADASAN P.**

Joint Secretary & Joint Chief Electoral Officer  
for Chief Electoral Officer & Secretary to Govt.

Approved for Issue



Section Officer

Conduct of Elections Rules, 1961\*  
(Statutory Rules and Order)

<sup>1</sup>[FORM 24A  
(See rule 85B)]

[This form should be filed with the Election Commission before the due date for furnishing a return of the Political Party's income of the concerned financial year under section 139 of the Income-tax Act, 1961 (43 of 1961) and a certificate to this effect should be attached with the Income-tax return to claim exemption under the Income-tax Act, 1961 (43 of 1961).]

1. Name of Political Party:
2. Status of the Political Party:  
(recognised/unrecognised)
3. Address of the headquarters of the Political Party:
4. Date of registration of Political Party with Election Commission:
5. Permanent Account Number (PAN) and Income-tax Ward/Circle where return of the political party is filed: \_\_\_\_\_
6. Details of the contributions received, in excess of rupees twenty thousand, during the Financial Year: 20 - - 20 .

Serial number	Name and complete address of the contributing person/company	PAN (if any) and Income-Tax Ward/Circle	Amount of contribution (Rs.)	Mode of contribution *(cheque/demand draft/cash)	Remarks

\*In case of payment by cheque/demand draft, indicate name of the bank and branch of the bank on which the cheque/demand draft has been drawn.

7. In case the contributor is a company, whether the conditions laid down under section 293A of the Companies Act, 1956 (1 of 1956) have been complied with (A copy of the certificate to this obtained from the company should be attached).

Verification

I, \_\_\_\_\_ (full name in Block letters), son/daughter of \_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in this Form is correct, complete and truly stated.

I further declare that I am verifying this form in my capacity as \_\_\_\_\_ on behalf of the Political Party above named and I am also competent to do so.

(Signature and name of the Treasurer/Authorised person)]

Date: \_\_\_\_\_  
Place: \_\_\_\_\_



*Placed (10/08/14) G.P.S.*  
*11/08/14*

**ELECTION COMMISSION OF INDIA**  
Nirvachan Sadan, Ashoka Road, New Delhi - 110001

No.76/PPEMS/Transparency/2013

Dated: 29<sup>th</sup> 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. 8<sup>th</sup> 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 31<sup>st</sup> 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 1<sup>st</sup> 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 | 672-7-608

Dated: 14<sup>th</sup> 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.

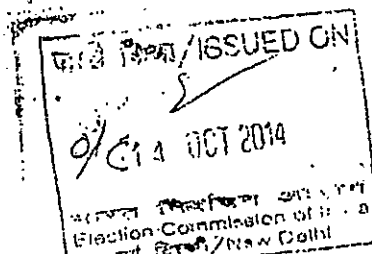
Sir/Madam,

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).

3. On receipt of the reports from the State level unrecognized political parties, the following procedure shall be followed by CEO office:

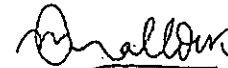
- (i) Scanned copies of the contribution reports, Annual audited accounts and Statements of election expenditure shall be uploaded on the websites of CEOs of the respective states, within 3 days of receipt of the same for viewing by the public. This should be done under the heading "Reports and Accounts 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 filing of reports/statements by political parties are as under:
1. 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- 31<sup>st</sup> October every year.
  3. 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 filing 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.

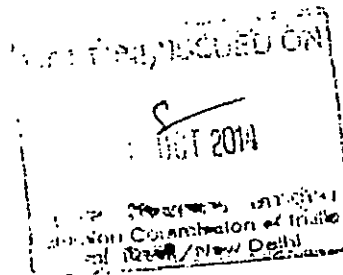
Yours faithfully,



(MALAY MALLICK)  
UNDER SECRETARY

Copy to: (67)

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



## ELECTION COMMISSION OF INDIA

NIRVACHAN SADAN, ASHOKA ROAD, NEW DELHI -110001

No.56/AA/2020-21/PPEMS

21<sup>st</sup> January, 2022

To,

The President/General Secretary/Treasurer of  
Political Parties (List enclosed).

Subject: Submission of Audited Annual Accounts by the Political Parties – regarding.

Sir/Madam,

I am directed to refer to the subject cited above and bring to your attention the Commission's Transparency Guidelines issued vide its letter dated 29<sup>th</sup> August, 2014, wherein it has been directed that the recognized political parties shall file their Audited Annual Accounts as certified CA with Election Commission of India. The un-recognized parties shall file the same with the Chief Electoral Officer of the respective States and UTs (i.e. the state where the party Head Quarter is situated), in the prescribed manner for each financial year before 31<sup>st</sup> October of each year.

2. Commission has decided to link the due date for the submission of Audited Annual Accounts by the Political Parties with due date for filing of ITR of Political Parties under the Income Tax Act, 1961.
3. Accordingly, all Political Parties shall submit their Audited Annual Accounts within one month from the last date for filing of ITR for the Political Parties as per section 139 of the Income Tax Act. This will be applicable for submission of Audited Annual Accounts for F.Y. 2020-21 and so on.

Yours faithfully,

-sd-

(KUMAR RAJEEV)  
SECRETARY

Copy to:

- ✓ 1. CEOs of all States and UTs with request to bring it to the notice of all Political Parties of their respective States.

  
(KUMAR RAJEEV)  
SECRETARY

"രേണുകാകം ചാതുരോദയം"



കേരള സർക്കാർ

ഇലക്ഷൻ (ജനറൽ) വകുപ്പ്



നമ്പർ.-EL1/29/2022-ELEC

28-05-2022, തിരുവനന്തപുരം

ചീഫ് ഇലക്ഷൻ ഓഫീസർ &  
സെക്രട്ടറി

1. The President, Akhila Kerala Trinamool Party , House No. 161, Swathi Nagar, Edaikkode Desam, Pallichal Village, Nemom Post Office, Thiruvananthapuram, Kerala – 695020"
2. The President, All India Federal Bloc , Malekkudy, Elembakapilly P.O., Koovappady, Ernakulan District, Kerala-683544"
3. The President, Anna Democratic Human Rights Movement Party of India, Amla Bhavan, thrikkannamangal, Kottarakkara, P.O.-Kollam, Kerala-691506
4. The President, Bharath Dharma Jana Sena, Building No.V/489, Mararikkulam North Panchayat, East of Kanichikulangara Temple, Mararikkulam North Village, Cherthala Taluk, Alappuzha (Dist), Kerala - 688544
5. The President, Bharathiya Jana Shabdth, 331(311), Ward No. 1, Kallara House, Mundella (P.O.), Vellanadu, Thiruvananthapuram – 695 543, Kerala.
6. The President, Bharatiya Development Party, Building No.14/54, S B Building, Opposite Sree Krishna temple, Asramam, Kollam, Kerala-691002
7. The President, Communist Marxist Party Kerala State Committee , Kunnukuzhy, Trivandrum-695037(Kerala)
8. The President, Congress (Secular), Ram Raj Bhavan, Manikkath Road, Cochin-16. (Kerala).
9. The President, Democratic Human Rights Movement Party,



- Thunduvila Veedu, Panjiyoor, Venjaramood P.O.,  
Thiruvananthapuram, Kerala – 695607.
10. The President, Democratic Labour Party , D. No. 3/78,P.O.  
Elamkunnapuzha,Dist - Ernakulam,Kochi,Kerala-682511
  11. The President, Democratic Organization of Nation Party,  
Mannarayathu ThekkethilVeetil, (Padeerayathu Puthenveedu),  
Pallisserickal,P.O. Sasthamcotta, Kollam,Kerala- 690521"
  12. The President, Democratic Social Justice Party,  
Thiruvonam,NLRA-140,NeerazhiLane (No.7/242),Trivandrum  
Corporation,Uloor,Medical College,PO-Trivandrum,Kerala-  
695011"
  13. The President, Deseeya Praja Socialist Party, N.S. Bhavan,  
Vellayani, P.O. Nemom, Thiruvananthapuram-695020, Kerala.
  14. The President, Indian Gandhian Party , Kuriyakott Building,  
Thekkumpadam Road, Pattikkad P.O., Thrissur District, Kerala-  
680509.
  15. The President, Indian Justice Democratic Party, TC/25/25(3),  
GBNRA-63, Kalpalayam Lane, Gandhariamman Covil Road,  
Thiruvananthapuram, Kerala- 695001"
  16. The President, Janadhipathiya Kerala Congress, Near Jawahar  
Balbhavan, Building No. 641, Ward No. 21, Kottayam  
Municipality, District – Kottayam, KERALA.
  17. The President, Janadhipathya Samrakshana Samithi, Kerala State  
Committee Office, Iron Bridge P.O., Alleppey-688011, Kerala.
  18. The President, Kerala Congress, 67, Kumaranasn Nagar,  
Kadavanthara, P.O. Ernakulam, Kerala.
  19. The President, Kerala Congress (B) , P.T. Chacko Smarka,  
Mandiram, S.S. Kovil Road, Thampanoor, Thiruvananthapuram-  
695001 (Kerala).
  20. The President, Kerala Congress (Jacob) , Ward XIII, Building  
346, T.B. Road, Kottayam (Kerala) - 686001
  21. The President, Kerala Congress (Skariah Thomas, Chingavanam  
in Building No. 711, Ward No.6, Kottayam Municipality,  
Kottayam, District- Kottayam, Kerala

22. The President, Kerala Congress Secular , Kerala Congress Secular State Committee Office, Bharath Building, Pulimood Jn., Kottayam - 1, (Kerala).
23. The President, Kerala Janapaksham, PURA-36, Shyamala Nivas, Poojappura P.O., Thiruvananthapuram -695012.
24. The President, Kerala Janapaksham (Secular), T.C. 16/882(13), Sreekrishna Nagar, Jagathy – Post, Thiruvananthapuram, Kerala- 695014
25. The President, Kerala Janatha Party, Mulakulam Panchayath, Ward No. 12, Building No.2, Poozhikol P.O, Kaduthuruthy, Kerala- 686604
26. The President, Kerala Kamaraj Congress , Building No.- NMC XII/342D, Neyyattinkara, Thiruvananthapuram, Kerala- 695121.
27. The President, Kerala Revolutionary Socialist Party (Leninist-Marxist), No. 19/1347, Sasthamcotta Gramapanchayath, Kollam, Kerala-690521
28. The President, Kerala Vikas Congress , EP-III/468, Eruvessi Village, P.O- Chemperi, Taliparamba Taluk, Kannur District, Kerala.- 670632
29. The President, Marxist Leninist Party of India (Red Flag), Door No. 828, 2nd Floor, Aroma Building, Pudukad PO, Thrisur District, KERALA- 680301.
30. The President, National Democratic Party , Central Office- Changanacherry-2, Kottayam District (Kerala).
31. The President, National Democratic Party (Secular), TC. 28/1628, Pullamadom Compound, Sreekandeswaram, Thiruvananthapuram, Kerala- 695023
32. The President, National Secular Conference , MISFA, Koduvally (P.O.), Kozhikode DT., Kerala - 673572.
33. The President, Netaji Adarsh Party , 298, Kuttiyani, 28 – Thodupuzha, Idukki District, Kerala – 685584.
34. The President, New Labour Party , Room No. 8/249, Perumbillissery, P.O.-Cherpu, Thrissur District, Kerala- 680561
35. The President, People's Party for Liberty , AP 12/129,

M.M.Bhavan, Madathilchira, Anad- P.O,  
Nedumangadu, Thiruvananthapuram, Kerala- 695544

- 36. The President, Peoples Democratic Party , MASS Building  
Ernakulam North,P.O. Cochin-18 (Kerala).
- 37. The President, Pravasi Nivasi Party , Maha Mahal Building,  
T.C.-1/1502/7, Pazhaya Road, Medical College P.O, District -  
Thiruvananthapuram, Kerala-695011
- 38. The President, Revolutionary Socialist Party of Kerala  
(Bolshevik) RSP.B, Kerala State Committee Office, Future  
Centre, Sahodara, Samajam Road, Chettikulangara,  
Thiruvananthapuram, (Kerala).
- 39. The President, Secular Democratic Congress , No. 958/D, ward  
No. 13, (Old No. 722/D in ward No. 10), Kelakam (Near Kelakam  
Police Station), P.O- Kelakam Grama Panchayat, District-  
Kannur, Kerala- 670674
- 40. The President, Secular National Dravida Party , Kadakkavoor  
Buildings, Thumpara Nagar, Mundakkal, Kollam City, Kollam-  
691001, Kerala
- 41. The President, Secular Republican Democratic Party, Adam star  
Complex, Room No. 132, 1st Floor, 2nd Block, Thodupuzha,  
Idukki District, Kerala.
- 42. The President, Social Action Party , Mylackal House, Ranny,  
Pathanamtitta Distt. Pin-689072 (Kerala).
- 43. The President, Socialist Republican Party , State Committee  
Office, Tutor's Lane, Statue, Trivandrum – 695001 (Kerala)
- 44. The President, Twenty 20 Party, Building No.IV/172, Ikkarnadu  
Panchayath, Kadayiruppu PO, Kunnathunadu Taluk, Ernakulam  
Dist., Kerala - 682311
- 45. The President, United India Peoples Party, Manjamattam,  
Moozhoor P.O., Kottayam Distt. (Kerala).

സർ,

വിഷയം:- തിരഞ്ഞെടുപ്പ് വകുപ്പ് - അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ  
ജനപ്രാതിനിധ്യ നിയമം, 1951 ലെ 29-ആം, 29 സി വകുപ്പുകൾ അനുശാസിക്കുന്ന  
പ്രകാരം പാലിക്കേണ്ട നിബന്ധനകൾ കർശനമായി നടപ്പിലാക്കുന്നത്-

സംബന്ധിച്ച്.

- സൂചന:- 1. ഈ ഓഫീസിൽ നിന്നുള്ള 08-03-2022-ലെ ഇതേ നമ്പർ കത്ത്.
- 2. ഇന്ത്യൻ തിരഞ്ഞെടുപ്പ് കമ്മീഷന്റെ 25-05-2022- ലെ 56/Pol.Parties/2021/PPS-III(Part)/Conf-2022 നമ്പർ ഉത്തരവ്.

സൂചനകളിലേയ്ക്ക് ശ്രദ്ധ ക്ഷണിക്കുന്നു. സൂചന 1 പ്രകാരം സംഭാവന റിപ്പോർട്ട് (Contribution Report), ഓഡിറ്റ് ചെയ്ത വാർഷിക കണക്കുകൾ (Audited Annual Statement), തിരഞ്ഞെടുപ്പ് ചെലവ് കണക്കുകൾ (Election Expenditure Statement) എന്നിവ സമർപ്പിക്കാത്ത അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികളോട് മേൽപ്പറഞ്ഞവ സമർപ്പിക്കുവാൻ നിർദ്ദേശിച്ചിരുന്നു. എന്നാൽ ഇക്കാര്യത്തിൽ ടി പാർട്ടികളുടെ ഭാഗത്ത് നിന്നും വലിയ വീഴ്ചയുണ്ടായി. ഇതിനെത്തുടർന്ന് അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ ജനപ്രാതിനിധ്യ നിയമം, 1951 ലെ 29എ, 29 സി വകുപ്പുകൾ അനുശാസിക്കുന്ന പ്രകാരം പാലിക്കേണ്ട നിബന്ധനകൾ കർശനമായി നടപ്പിലാക്കുന്നതുമായി ബന്ധപ്പെട്ട് തിരഞ്ഞെടുപ്പ് കമ്മീഷൻ സൂചന 2 പ്രകാരം ഉത്തരവ് പുറപ്പെടുവിക്കുകയുണ്ടായി. നിബന്ധനകൾ പാലിക്കാത്ത 2100 ലധികം അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾക്കെതിരെ നടപടി ആരംഭിക്കുന്നതിനും കമ്മീഷൻ തീരുമാനിച്ചിട്ടുണ്ട്.

1951-ലെ ജനപ്രാതിനിധ്യ നിയമം പ്രകാരം എല്ലാ അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികളും ഒരു സംഭാവന റിപ്പോർട്ട് (Contribution Report) ഫോം 24 A യിൽ അതത് സംസ്ഥാനത്തെ മുഖ്യ തിരഞ്ഞെടുപ്പ് ഓഫീസർ മുന്പാകെ സമർപ്പിക്കേണ്ടതായിട്ടുണ്ട്. തിരഞ്ഞെടുപ്പ് ജനാധിപത്യത്തെ ശക്തിപ്പെടുത്തുകയെന്ന ലക്ഷ്യത്തോടെ ഒരു പ്രോത്സാഹനമായി രാഷ്ട്രീയ കക്ഷികൾക്ക് ലഭിക്കുന്ന സംഭാവനകൾ ആദായ നികുതിയിൽ നിന്ന് ഒഴിവാക്കിയിട്ടുണ്ട്. രാജ്യത്ത് 2018-19 സാമ്പത്തിക വർഷത്തിൽ 199 അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ 445 കോടി രൂപയുടെ ആദായ നികുതി ഇളവും 2019-20 ൽ 219 അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ 608 കോടി രൂപയുടെ ആദായ നികുതി ഇളവും നേടിയിട്ടുണ്ട്. ഇതിൽ 66 പാർട്ടികൾ ഫോം 24 A യിൽ സംഭാവന റിപ്പോർട്ട് സമർപ്പിച്ചിട്ടില്ല. സംസ്ഥാനത്ത് 45 അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികളുള്ളതിൽ വെറും 4 രാഷ്ട്രീയ പാർട്ടികൾ മാത്രമാണ് 2019-20 വർഷത്തിൽ കോൺട്രിബ്യൂഷൻ റിപ്പോർട്ട് സമർപ്പിച്ചിട്ടുള്ളത്.

എല്ലാ രാഷ്ട്രീയ പാർട്ടികളും 1951-ലെ ജനപ്രാതിനിധ്യ നിയമത്തിലെ വകുപ്പ് 29 എ(9)

അനുസരിച്ച് തങ്ങളുടെ പേര്, മേൽവിലാസം, ഭാരവാഹികൾ, മറ്റേതെങ്കിലും പ്രധാനപ്പെട്ട വിവരം എന്നിവയിലുണ്ടാകുന്ന ഏതൊരു മാറ്റവും എത്രയും വേഗം കമ്മീഷനെ അറിയിക്കേണ്ടതായിട്ടുണ്ട്. എല്ലാ അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികളും വകുപ്പ് 29 എ (6) അനുസരിച്ച് രജിസ്റ്റർ ചെയ്ത് അഞ്ച് വർഷത്തിനുള്ളിൽ തിരഞ്ഞെടുപ്പ് കമ്മീഷൻ നടത്തുന്ന ഏതെങ്കിലും ഒരു തിരഞ്ഞെടുപ്പിൽ മത്സരിച്ചിരിക്കണം എന്ന വ്യവസ്ഥ തങ്ങളുടെ ഭരണഘടനയിൽ ഉൾക്കൊള്ളിക്കേണ്ടതായിട്ടുണ്ട്. അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ നിർബന്ധമായും ആദായ നികുതി ഇളവ് ലഭിക്കുന്നതിലേയ്ക്കായി തങ്ങളുടെ ആഡിറ്റ് ചെയ്ത വാർഷിക കണക്കുകൾ അതത് സംസ്ഥാനത്തെ ചീഫ് ഇലക്ടറൽ ഓഫീസർക്ക് സമർപ്പണം. കൂടാതെ രാഷ്ട്രീയ പാർട്ടികൾ തിരഞ്ഞെടുപ്പിൽ മത്സരിച്ച് കഴിഞ്ഞാൽ നിയമസഭാ തിരഞ്ഞെടുപ്പാണെങ്കിൽ 75 ദിവസത്തിനുള്ളിലും ലോക് സഭാ തിരഞ്ഞെടുപ്പാണെങ്കിൽ 90 ദിവസങ്ങൾക്കുള്ളിലും തിരഞ്ഞെടുപ്പ് ചെയ്തവ കണക്ക് സമർപ്പിക്കേണ്ടതാണ്.

തിരഞ്ഞെടുപ്പ് കമ്മീഷന്റെ നിരീക്ഷണത്തിൽ രാജ്യത്തുള്ള 2796 അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികളുള്ളതിൽ ഭൂരിഭാഗവും തിരഞ്ഞെടുപ്പ് പ്രക്രിയയിൽ പങ്കെടുക്കുകയോ മുകളിൽ പറഞ്ഞിട്ടുള്ള നിബന്ധനകൾ പാലിക്കുകയോ ചെയ്യുന്നില്ല. 2019 വർഷത്തിൽ ആകെയുള്ള 2354 അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികളുള്ളതിൽ 92% പാർട്ടികളും അവരുടെ കോൺഡ്രിബ്യൂഷൻ റിപ്പോർട്ട് സമർപ്പിച്ചിട്ടില്ല. 1951-ലെ ജനപ്രാതിനിധ്യ നിയമത്തിലെ വകുപ്പ് 29 എ(9) പ്രകാരം രാഷ്ട്രീയ പാർട്ടികൾ മേൽവിലാസത്തിലുണ്ടാകുന്ന ഏതൊരു മാറ്റവും തിരഞ്ഞെടുപ്പ് കമ്മീഷനെ അറിയിക്കേണ്ടതായിട്ടുണ്ട്. എന്നാൽ രാജ്യത്തെ 87 അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ ഇത് പാലിച്ചിട്ടുള്ളതായി കാണുന്നില്ല. സംസ്ഥാനത്ത് 2017-18, 2018-19 വർഷങ്ങളിലെ ഓഡിറ്റ് ചെയ്ത വാർഷിക കണക്കുകൾ 3 പാർട്ടികൾ വീതവും 2019-20 വർഷത്തേത് 6 പാർട്ടികളും മാത്രമാണ് ഈ ഓഫീസിൽ സമർപ്പിച്ചിട്ടുള്ളത്. 2019-ൽ ലോക് സഭയിലേയ്ക്ക് നടന്ന പൊതു തിരഞ്ഞെടുപ്പിൽ 5 അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ മാത്രമാണ് മത്സരിച്ചത്. അതിൽ ആരും തന്നെ തിരഞ്ഞെടുപ്പ് ചെയ്തവ കണക്ക് (Election Expenditure Statement) സമർപ്പിച്ചിട്ടില്ല. 2021-ലെ കേരള നിയമസഭയിലേയ്ക്ക് നടന്ന തിരഞ്ഞെടുപ്പിൽ 17 അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ മത്സരിച്ചിരുന്നവെങ്കിലും ഒരു പാർട്ടി മാത്രമാണ് തിരഞ്ഞെടുപ്പ് ചെയ്തവ കണക്ക് സമർപ്പിച്ചിട്ടുള്ളത്.

ഇന്ത്യൻ തിരഞ്ഞെടുപ്പ് കമ്മീഷൻ ഈ വിഷയവുമായി പുറപ്പെടുവിച്ച ഉത്തരവിന്റെ പകർപ്പ് ഇതോടൊപ്പം ഉള്ളടക്കം ചെയ്യുന്നു. ഉത്തരവും ഇതു സംബന്ധിച്ചുള്ള പത്രക്കുറിപ്പും ഇന്ത്യൻ

V5292161/2022

തിരഞ്ഞെടുപ്പ് കമ്മീഷന്റെയും മുഖ്യ തിരഞ്ഞെടുപ്പ് ഓഫീസറുടെയും (http://ceo.kerala.gov.in/pdf/govt\_orders/RUPPs.pdf) വെബ് സൈറ്റുകളിലും ലഭ്യമാണ്.

മേൽ സാഹചര്യത്തിൽ അനുബന്ധം എ (http://ceo.kerala.gov.in/pdf/govt\_orders/contribution.pdf) പ്രകാരം 2017-18, 2018-19, 2019-20 വർഷങ്ങളിൽ കോൺട്രിബ്യൂഷൻ റിപ്പോർട്ട്, ഓഡിറ്റ് ചെയ്ത വാർഷിക കണക്കുകൾ (Annual Audited Account), 2019, 2021 വർഷങ്ങളിൽ നടന്ന പൊതുതിരഞ്ഞെടുപ്പുമായി ബന്ധപ്പെട്ടുള്ള തിരഞ്ഞെടുപ്പ് ചെലവ് കണക്കുകൾ (Election Expenditure Statement) എന്നിവ സമർപ്പിക്കാത്ത അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ, കമ്മീഷൻ ഉത്തരവ് പുറപ്പെടുവിച്ച തീയതി മുതൽ 30 ദിവസത്തിനകം തിരഞ്ഞെടുപ്പ് കമ്മീഷൻ നിഷ്കർഷിച്ചിട്ടുള്ള പ്രകാരം നിയമപരമായി സമർപ്പിക്കേണ്ട രേഖകൾ സമർപ്പിക്കേണ്ടതാണ്. അല്ലാത്ത പക്ഷം 1968-ലെ സിംബൽസ് ഓർഡർ പ്രകാരം ചിഹ്നം അനുവദിക്കുന്നത് ഉൾപ്പെടെയുള്ള ആനുകൂല്യങ്ങൾക്ക് അർഹത നഷ്ടപ്പെടുന്നതാണ്.

നേരിട്ടുള്ള പരിശോധനയിൽ നിലവിലില്ലായെന്ന് കമ്മീഷൻ ബോധ്യപ്പെട്ട 87 അംഗീകൃതമല്ലാത്ത രജിസ്റ്റേർഡ് രാഷ്ട്രീയ പാർട്ടികൾ നിലനിൽപ്പ് തെളിയിക്കുന്നതിനായി കമ്മീഷൻ അനുശാസിച്ചിട്ടുള്ള രേഖകൾ സഹിതം ഉത്തരവ് പുറപ്പെടുവിച്ച തീയതി മുതൽ 30 ദിവസത്തിനകം തിരഞ്ഞെടുപ്പ് കമ്മീഷനെയോ ബന്ധപ്പെട്ട സംസ്ഥാനത്തെ മുഖ്യ തിരഞ്ഞെടുപ്പ് ഓഫീസറെയോ സമീപിക്കേണ്ടതാണ്.

വിശ്വസ്തയോടെ,  
സഞ്ജയ് എം കാൾ  
SECRETARY & CHIEF ELECTORAL OFFICER.

അംഗീകാരത്തോടെ  
Signed by Shival R V  
Date: 28-05-2022 16:56:17  
സെക്ഷൻ ഓഫീസർ.

ELECTION COMMISSION OF INDIA  
Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 56/pol.parties/2021/PPS-III (Part)/Conf-  
2022

Dated: 25<sup>th</sup> May, 2022

ORDER

1. India is a multi-party democracy and Election Commission facilitates and regulates registration of political parties u/s 29A of the Representation of the People Act, 1951. Consequent upon registration, a political party gets several entitlements, inter-alia, party can collect donations, which is fully exempted from income tax. In elections, they are entitled for privileges of common symbol, preference over independents on ballot, vehicles, star campaigners etc.
2. There are 2796 Registered Unrecognised Political Parties (RUPP) as in September 2021 ( <https://eci.gov.in/files/file/13711-list-of-political-parties-symbol-main-notification-dated23092021/>) There were 694 RUPP in 2001. In two decades, the growth in registration of parties has been ~300%. Evidence suggests that there is a spurt in registration before general election of Lok Sabha/Vidhan Sabha.
3. Every RUPP so registered is required to comply with certain rules / instructions and directions, as conditions of registration and it also gives a categorical undertaking to this effect in its application. Relying on the same ECI grants registration. These, inter alia, include:
  - i. Section 29 C of RP Act 1951 requires a RUPP to furnish a contribution report as prescribed in Form 24 A under Rule 85 B of Conduct of Election Rules 1961. Such contributions are exempted from the provisions of Income Tax as an incentive to the parties for strengthening the electoral democracy. Form 24 A requires the signatories (Treasurer/Authorised person) of a party to inter- alia provide details such as-
    - Address of the headquarters of the Political Party including any changes;
    - Permanent Account Number and Income-tax Ward/Circle where return of the political party is filed;
    - Contributions received in excess of Rs.20,000 including particulars of donors;
    - in case of payment by cheque/demand draft, name of the bank and branch of the bank;

- in case the contributor is a company, whether the conditions laid down under section 293A of the Companies Act, 1956 (as amended) have been complied with.

ii. The political parties are mandated to furnish Audited Annual Statements, flowing from ECI's transparency guidelines dated 29/08/2014 as amended, inter-alia, requiring the party to adhere to the following:

*" (i) Provision (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."*

The Commission in its instructions dated 19/11/2014 further clarified,

*"The instruction to political parties to file Annual Audited Accounts with the Commission is essential for maintaining transparency in the functioning of political parties, which is an essential ingredient for conduct of free and fair election. The direction to maintain the name and address of the individuals, companies and entities making donations to the political parties is intended to ensure that no funds are received by the political parties from prohibited sources as stipulated in section 29B of the R.P. Act 1951."*

While emphasizing upon transparency in election funds, following has been held by Hon'ble Supreme Court in **People's Union for Civil Liberties (PUCL) and Anr. v. Union of India and Anr. [(2003) 4 SCC 399]** :-

*"... Transparency in the context of election means both the sources of finance as well as their utilization as are listed out in an audited statement. If the candidates are required to list the sources of their income, this can be checked back by the Income Tax Authorities. The (Law) Commission recommends that the political parties as well as individual candidates be made subject to a proper statutory audit of the amounts they spend. These accounts should be monitored through a system of checking and cross-checking through the income tax returns filed by the candidates, parties and their well-wishers..."*



Furthermore, echoing the same. Delhi High Court in *Commissioner of Income Tax Delhi- Vs. Indian National Congress (I)/ All India Congress Committee* ITA 145 and 180/2001 has held that –

*"Considering that political parties are an essential part of our democracy and are dealing in large sums of public money, much of which is unaccounted, the proper auditing of the accounts of the political parties is both imperative critical to the conduct of free and fair elections. The above recommendations of the 255th LCI report should receive serious and urgent attention at the hands of the executive and the legislature if money power should not be allowed to distort the conduct of free and fair elections. This will in turn infuse transparency and accountability into the functioning of the political parties thereby strengthening and deepening democracy."*

Hon'ble Supreme Court in *Common Cause vs UoI & Others* (AIR 1996 SC 3081) has held,

"... 16. *"It is obvious that there has been total inaction on the part of the Government to enforce the provisions of the Income Tax Act relating to the filing of a return of income by a political party. The provisions of Section 13-A of the Income Tax Act read with Section 293-A of the Companies Act clearly indicate the legislative scheme the object of which is to ensure that there is transparency in the process of fund-collecting and incurring expenditure by the political parties. The requirement of maintaining audited accounts by the political parties is mandatory and has to be strictly enforced. It was obligatory for the income tax authorities to have strictly enforced the statutory provisions of the Income Tax Act."*

*The political parties, therefore, are under a statutory obligation to furnish a return of income for each assessment year. To be eligible for exemption from income-tax they have to maintain audited accounts and comply with the other conditions envisaged under Section 13A of the Income-tax Act. ..."*

"... 5. *A political party which is not maintaining, audited and authenticated, accounts and has not filed the return of income for the relevant period, cannot, ordinarily, be permitted to say that it has incurred or authorised expenditure in connection with the election of its candidates in terms of Explanation 1 to Section 77 of the R.P. Act. (1951) ..."*

[emphasis supplied]

- iii. Every Political Party, for being registered, as a condition precedent prescribed by ECI under its power under section 29 A (6), undertakes to include in its constitution that it must contest an election conducted by the Election Commission within 5 years of its registration.

- iv. Sec.29 A (9) mandates every political party to communicate any change in its name, head office, office bearers, address or in any other material matters to the commission without delay.
- v. Further, upon participation in an election political parties are required to furnish their election expenditure statement within 75 days, in case of Assembly elections, and within 90 days, in case of Lok Sabha elections.
4. The above create 'birth' conditions, which are a combination of mandated and self-acknowledged provisions by the respective party. These conditions assume a legal and moral obligation that all registered parties carry. They also provide a matrix for both self-regulation by a political party itself and, independently by the ECI.
5. The Commission places these reports in public domain by way of placing it on its website, and thus informs the citizens of the country about the affairs of the political parties, who are one of the most important stake holders in the democratic process.
6. The Commission has noted with serious concern that out of the total 2796 RUPPs, a large number is neither taking part in electoral process nor adhering to the one or many of the above requirements including submission of Contribution Reports: Annual Audit Statement: Election Expenditure Statement: and Contesting Elections, etc which is not only violative of statutory requirements and extant guidelines in the following manner but also defeats the purpose of clean electoral ecosystem:
- 6.1 **87 such RUPPs are not found in existence at their notified addresses as per the field verification reports received from the concerned Chief Electoral Officers.**
- 6.2 **Non-Contesting of Elections.** In General Elections 2019, out of total 2354 RUPPs parties at that time, only 623 RUPPs contested elections (details available at <https://eci.gov.in/files/category/1551-general-election-2019-including-vellore-pc/>). **At least ~70% registered unrecognised parties did not contest elections. Possibility of a large number of such parties occupying the available pre- election political space by taking benefits of admissible entitlements without contesting elections, cannot be ruled out. This also tends to crowd out the political parties actually contesting elections and also creating confusing situation for the voters.**
- 6.3 **Non-filing of Contribution Report by many RUPP at all or in time, hence violating statutory provisions. Reported details are as follows:**

Year	Number of RUPP	Number of RUPPs which have filed on or before due date.	Number of RUPPs which have filed after due date.	Number of RUPPs which have NOT filed their contribution report. (in%)
2017	1983	57	79	1847 (93%)
2018	2143	65	81	1997 (93%)
2019	2354*	60	120	2174 (92%)

\* (<https://eci.gov.in/files/file/9787-amendment-notification-list-of-parties-and-symbols-english-dated-01042019/>)

6.4 Non filing of annual audit accounts by many RUPP at all or in time, hence violating ECI's instructions. Reported details are as follows:

Year	Number of RUPP	Number of RUPPs which have filed on or before due date.	Number of RUPPs which have filed after due date.	Number of RUPPs which have NOT yet filed,
2017	1983	117	111	1755
2018	2143	138	115	1890
2019	2354*	98	200	2056

\* as above

6.5 The reported figures of non-filing of Election Expenditure Statement required to be filed within 75 days of completion of General assembly elections, in the five states where elections to Legislative Assembly were recently held, are as following :

State	No. of RUPPs participated & with HQ in the election going state*	No. of RUPPs submitted Election Expenditure Statement	RUPPs that have not submitted Election Expenditure Statement
Assam	7	Nil	7
West Bengal	15	4	11
Tamil Nadu	75	10	65
Kerala	17	1	16
Puducherry	1	Nil	1

Total	115	15	100
-------	-----	----	-----

6.6 Further, there have been reports about a few RUPPs about their indulgence in serious financial impropriety such, as incriminating documents related to bogus donation receipts, formation of shell entities, bogus and non-genuine purchases, facilitating accommodation entries, etc. It amounts to fraudulent use of privileges and public trust available to them. This necessitates an urgent need to crosscheck the compliance adherence, and legality of the activities of such parties.

6.7 As per data obtained from CDDT, 199 RUPPs claimed Rs 445 Cr exemption in 2018-19. In 2019-20, 219 such parties claimed Rs 608 Cr exemption from Income Tax. 66 RUPPs, which have claimed Rs 385 Cr exemptions in 2019-20, have not submitted contribution reports in Form 24A as mandated under section 29C of the Act. A few RUPPs have claimed income tax exemption even to the tune of Rs 100 to 150 crores each without complying with statutory compliances, including submission of contribution report in Form 24 A under Section 29 C of the R P Act 1951.

7. **The Commission is cognizant that compliances of the birth conditions**, which are a combination of mandated and self-acknowledged provisions, are sine qua non for maintaining financial discipline, propriety, public accountability, transparency. The compliances work as the building blocks of a transparency mechanism for informing the voters of the affairs of the political parties necessary for making informed choices. In the absence of required compliances, the electorate and the Election Commission get blindsided. Further all these stated regulatory requirements have direct nexus with Commission's constitutional mandate of conducting free, fair and transparent elections. SC in *Union Of India v. Association for Democratic Reforms and Ors, AIR 2002 SC 2112*) has held that:

*"4. In a democracy, the electoral process has a strategic role. The little man of this country would have basic elementary right to know full particulars of a candidate who is to represent him in Parliament where laws to bind his liberty and property may be enacted.*

[emphasis supplied]

8. In view of the foregoing, immediate corrective measures are warranted in larger public interest as well as for the purity of electoral democracy. **Therefore, the Commission, in discharge of its mandate** of ensuring just, free, fair & transparent electoral process hereby directs that:

- (1) **There are 87 RUPPs**, whose address of communication, was statutorily required as registration requirement under section 29A(4). Any change in address was required to be communicated to the ECI under section 29A(9), which they have not complied. These RUPPs have been found to be non-existent after a physical verification carried out by the respective Chief Electoral Officers. The names of such non-existent RUPPs shall be deleted from the list

of register of unrecognized registered political parties. Any party aggrieved from this, may approach the concerned Chief Electoral Officer/ Election Commission within 30 days of the issue of this direction along with all evidences of existence, other legal and regulatory compliances including year wise annual audited accounts, contribution report, expenditure report, updation of office bearers including authorized signatories for financial transactions (including bank account). The segregated list of such RUPPs shall be sent to respective CEOs and CBDT for requisite action under extant legal framework.

- (2) **87 such RUPPs**, as in para 8.1 above, in absence of ensuring remedial measures listed above, render themselves liable to be not entitled to have benefits under the Symbols Order, 1968, including allocation of common symbol.
- (3) As in para 6.6 above, 3 RUPPs which have been reported; prima facie to be involved in serious financial impropriety such as incriminating documents related to bogus donation receipts, formation of shell entities, bogus and non-genuine purchases, facilitating accommodation entries, etc., shall be proceeded against under the extant legal/regulatory regime including entitlement to avail the benefits of Symbols Order, 1968. A reference shall be sent to the Department of Revenue, who have reported misuse, for taking all necessary legal and criminal actions against 3 RUPPs, as appropriate under the extant legal framework.
- (4) As in para 6.7 above, it has been reported that income tax exemptions have been taken to the tune of Rs 445 Cr in 2018-19 by 199 RUPPs and **Rs 608 cr** in 2019-20 by 219 RUPPs. Of these 66 RUPPs have claimed income tax exemption without submitting contribution reports in Form 24A as mandated under section 29C of the Act.

**Section 29 C of the RP Act**, specify that:

*(3) The report for a financial year under sub-section (1) shall be submitted by the treasurer of a political party or any other person authorised by the political party in this behalf before the due date for furnishing a return of its income of that financial year under section 139 of the Income-tax Act, 1961 (43 of 1961) to the Election Commission.*

*(4) Where the treasurer of any political party or any other person authorised by the political party in this behalf fails to submit a report under sub-section (3), then, notwithstanding anything contained in the Income-tax Act, 1961 (43 of 1961), such political party shall not be entitled to any tax relief under that Act.]*

**In view of the fact that there are 2174 RUPPs**, which have not submitted contribution reports, the list shall be sent to the Department of Revenue for taking all consequential action as per the RP Act 1951 read with the relevant provisions of the Income Tax Act, 1961 and other statutory/regulatory regime including not granting exemption / withdrawing exemption, if already granted/ examining liability of wrongly claiming exemption as the case may be.

- (5) 2056 RUPPs, which have failed to furnish Annual Audit Account of the concerned financial year, are indicative of gaps in vital financial information including bank account, PAN, authorized signatories pertaining to those RUPPs, statement of assets and liabilities, contributions received, details of donors, expenditure, etc. . Therefore, CEOs shall put the list of such RUPPs on their respective websites and afford an opportunity to such RUPPs to comply with extant legal and regulatory regime within 30 days. Non-compliance may make such RUPPs not entitled to have benefits under the Symbols Order, 1968, including allocation of common symbol.
- (6) 100 RUPPs, which have failed to furnish Election Expenditure Statements after the contest of election(s), have violated the directions of Election Commission. They may approach concerned Chief Electoral Officer with full facts within 30 days of the issue of this direction for remedial action, if any, to avoid any consequential action.
- (7) All Chief Electoral Officers shall put this order on their websites for compliance and for affording an opportunity to anyone aggrieved by above action. Any RUPP aggrieved by any action under point 8.1 to 8.6 may approach concerned Chief Electoral Officer with full facts within 30 days of the issue of this direction with all evidences, inter-alia including proof of existence, other legal and regulatory compliances made till now such as submission of year wise annual audited accounts, contribution report, expenditure report , if any, updation of office bearers including authorized signatories for financial transactions (including bank account) and operations under the Symbols Order 1968, etc.

By Order



(K.N.Bhar)

Sr Principal Secretary

**Status of Filing of the Contribution Reports, the Audited Annual Accounts and the Election Expenditure Statements by unrecognized Political Parties with the CEO , Kerala**

Sl. No.	Name of Un-recognized Political Party	Contribution Reports			Audited Annual Accounts			Election Expenditure Statements	
		2017-18	2018-19	2019-20	2017-18	2018-19	2019-20	GE to LS, 2019	GE to KLA, 2021
1	Akhila Kerala Trinamool Party	No	No	No	No	No	No		
2	All India Federal Bloc	No	No	No	No	No	No		
3	Anna Democratic Human Rights Movement Party of India <i>* Date of Reg: 05.07.2020</i>	No	No	No	No	No	Yes		Contested Not submitted
4	Bharath Dharma Jana Sena	No	No	No	No	No	No	Contested Not submitted	Contested Not submitted
5	Bharathiya Jana Shabdth	No	No	No	No	No	No		
6	Bharatiya Development Party	No	No	No	No	No	No		
7	Communist Marxist Party Kerala State Committee	No	No	No	No	No	No		Contested Not submitted
8	Congress (Secular)	No	No	No	No	No	No		Contested Not submitted

9	Democratic Human Rights Movement Party	No	No	No	No	No	No		Contested Not submitted
10	Democratic Labour Party	No	No	No	No	No	No		
11	Democratic Organization of Nation Party	No	No	No	No	No	No		
12	Democratic Social Justice Party	No	No	No	No	No	No		Contested Not submitted
13	Deseeya Praja Socialist Party	Yes	Yes	Yes	Yes	Yes	Yes		
14	Indian Gandhian Party	No	No	No	No	No	Yes Partial	Contested Not submitted	Contested Not submitted
15	Indian Justice Democratic Party	No	No	No	No	No	No		
16	Janadhipathiya Kerala Congress	No	No	No	No	No	No		Contested Not submitted
17	Janadhipathya Samrakshana Samithi	No	No	No	No	No	No		
18	Kerala Congress	No	No	No	No	No	No		Contested Not submitted
19	Kerala Congress (B)	No	No	No	Yes	Yes	Yes		Contested Submitted Election Expenditure Statements
20	Kerala Congress (Jacob)	No	No	No	No	No	No		Contested Not submitted



21	Kerala Congress (Skariah Thomas)	No	No	No	No	No	No		
22	Kerala Congress Secular	No	No	No	No	No	No		
23	Kerala Janapaksham	No	No	No	No	No	No		
24	Kerala Janapaksham (Secular)	No	No	No	No	No	No		Contested Not submitted
25	Kerala Janatha Party	Yes	Yes	Yes	Yes	Yes	Yes		Contested Not submitted
26	Kerala Kamaraj Congress	No	No	No	No	No	No		
27	Kerala Revolutionary Socialist Party (Leninist- Marxist)	No	No	No	No	No	yes		
28	Kerala Vikas Congress	No	No	No	No	No	No		
29	Marxist Leninist Party of India (Red Flag)	No	No	No	No	No	No		
30	National Democratic Party	No	No	No	No	No	No		
31	National Democratic Party (Secular)	Yes	Yes	Yes	No	No	No		
32	National Secular Conference	No	No	No	No	No	No		Contested Not submitted
33	Netaji Adarsh Party	No	No	No	No	No	No		

34	New Labour Party	No	No	No	No	No	No		Contested Not submitted
35	People's Party for Liberty	No	No	No	No	No	No		
36	Peoples Democratic Party	No	No	No	No	No	No	Contested Not submitted	
37	Pravasi Nivasi Party	No	No	No	No	No	No	Contested Not submitted	
38	Revolutionary Socialist Party of Kerala (Bolshevik) RSP.B	No	No	No	No	No	No		
39	Secular Democratic Congress	No	No	No	No	No	No	Contested Not submitted	Contested Not submitted
40	Secular National Dravida Party	No	No	No	No	No	No		
41	Secular Republican Democratic Party	No	No	No	No	No	No		
42	Social Action Party	No	No	No	No	No	No		
43	Socialist Republican Party	No	No	No	No	No	No		
44	Twenty 20 Party	No	No	Yes	No	No	No		Contested Not submitted
45	United India Peoples Party	No	No	No	No	No	No		