

INDIA'S PARTY FUNDING AND ELECTION EXPENDITURE LAWS

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“Elections belong to the people. It's their decision. If they decide to turn their back on the fire and burn their behinds, then they will just have to sit on their blisters.”

— *Abraham Lincoln*

EVOLUTION OF PARTY FUNDING AND ELECTION SPENDING REGULATIONS

The best way to discuss about the election campaigning, party funding and expenditure laws is to trace back the history of how these laws got evolved through various amendments. To begin with, the best way is always a quotation, hence, as Abraham Lincoln correctly quoted:

“The ballot is stronger than the bullet.”

Elections were never new for the general public at large. History can be traced back to the nomad tribes where certain kind of competitions were held to decide the leader of the clan. The only difference between then and now is the use of more evolutionary way to elect; to provide public with the rights to choose their leader.

India has an asymmetric federal government, with elected officials at the federal, state and local levels. At the national level, the head of government, Prime Minister, is elected by members of the Lok Sabha, the lower house of the parliament of Indiaⁱ. The conduction body is Election Commission of Indiaⁱⁱ which is an autonomous, constitutionally established body.

Competitive political parties and decision crusades are key to the soundness of majority rules systems. Parties and campaign require critical assets to be powerful. India has created complex

election expenditure, political party financing, and revealing and disclosure laws. These laws tend to drive battle consumption underground and cultivate a dependence on unaccounted subsidizes or "black money." This tends to prompt to an unfriendly choice framework, in which those willing and ready to work with black money overwhelm legislative issues.

India follows a tradition where political parties were funded mainly through private donations. Contribution from corporate sectors were considered legal although they were subjected to certain restrictions and there was a need for them to be mentioned in the company's account.

First time when the limits on election expenditure was introduced, it was done in 1951 through Representation of People's Act, 1951ⁱⁱⁱ. Disqualification and annulment were the consequences that candidates were made subjected to on exceeding the prescribed limit on expenditure^{iv}. It was in the late 1960s that the concern regarding the nexus between the black money and political fund raising was brought to light. As a preventive measure, in 1968, corporate donations to political parties were banned by the then Prime Minister Indira Gandhi. The obvious assumed reason was prevention of corporate and business groups from exercising undue influence over politics.

The reports of the Wanchoo Direct Tax Enquiry Committee (1971)^v highlighted the circulation of black money in the political system. Now, what exactly do we mean by the term black money? Black money is the generation of liquid asset in the economy by evading corporate and income taxes. This black money when enters into politics as a part of party funding, it results into garnering political favours from the parties in policy decisions.

In *Kanwar Lal Gupta v. Amar Nath Chawla & Ors.*^{vi}, the Supreme Court ruled out that "the availability of disproportionately larger resources is also very likely to lend itself to misuse or abuse by the political party or individual possessed of such resources"^{vii} or basically that any party spending on behalf of its candidate should compulsorily be included in calculating that candidate's election expenses so that it could fairly determine whether or not the election expenditure limit has been violated. In response to it, the Parliament amended the RPA in 1975 so as to nullify the Supreme Court's judgement.

To be more specific, Parliament amended Explanation 1 to Section 77(1) of the RPA^{viii}, such that party and supporter expenditures has to be authorized by the candidate; or else they do not amount towards the calculation of a candidate's total election expenses. This made the limit on

election expenditures largely ineffective, as it was limited strictly to any candidate's direct expenditures only, while the party and the supporters of the candidate could spend without any limit. The amendment came into effect in 1979, when political parties were exempted from income and wealth taxes, conditioned they filed annual returns including audited accounts, listed donations of Rs.10,000 (10,000 rupees, approximately \$1430 at the time) and above, and disclosed the identities of such donors^{ix}. The fundamental advancement in the 1980s was the change of the Companies Act in 1985, which, through Section 293A, at the end of the day permitted corporate gifts to political parties under specific conditions. The most critical condition was that companies could donate a most extreme of five percent of their normal net benefit over the past three a long time, subject to endorsement by the top managerial staff furthermore, divulgence in the benefit and misfortune account explanation in the examined yearly records of the organization. In 1993, Indian industry became publicly concerned about the issue of political funding for the first time. The Confederation of Indian Industry (CII) set up a Task Force which recommended that corporate contributions be made tax-deductible and that shareholder confirmation of board decisions about political contributions be required. CII also recommended state funding of elections with the funds to be raised either by a cess (earmarked tax) on excise duty or through contributions by industry to an election fund pool managed by the state. Money would be distributed to parties through a formula. This proposal, in effect, proposed a tax on industry to finance campaigns^x.

Two important developments took place in 1996. In the Common Cause judgment (in response to a public interest petition filed by a non-governmental organization *Common Cause*) the Supreme Court issued notices to political parties to file returns by February 20, 1996, as required by the Income Tax and Wealth Tax Acts^{xi}. Parties had already fizzled to react to sees in such manner issued by the Pay Tax Department. In this judgment, the Supreme Court additionally translated Explanation 1 of Section 77(1) of the RPA so that race uses by a political gathering would not be incorporated with that of a possibility with the end goal of deciding consistence with the use roof, just so long as the gathering had submitted reviewed records of its wage and uses. To that point, no political party had submitted examined accounts. Presently political gatherings were compelled to proclaim their yearly livelihoods; this achieved a level of straightforwardness in gathering fund.

In 1996, the United Front government passed the RPA Amendment Bill based on the Goswami Committee's recommendations^{xii}. These amendments did not touch upon the key issues of public funding and spending limits but did facilitate cost reduction by reducing the campaign period from 21 to 14 days.

Another important development in campaign financing occurred in 1998. The government provided a partial state subsidy in the form of allocation of free time for seven national and 34 state parties on the state-owned television and radio networks. Airtime was distributed on the basis of a formula based on a certain minimum time topped up by additional time in proportion to vote share in the last elections^{xiii}. This activity had initiated in the 1996 general decision yet around then just a single TV and two radio communicates of 15 minutes were dispensed to every gathering. Detailing necessities of competitors were made more stringent, per the 1996 Supreme Court judgment, and applicants presently needed to outfit points of interest of the use brought about by their gatherings and their supporters on their sake.

1988 REPORT OF INDRAJIT GUPTA COMMITTEE

In the 1998 report of the Indrajit Gupta Committee on State Funding of Elections (Gupta Committee) suggested halfway state financing, basically in kind. Notwithstanding free TV and radio communicate time on state-possessed media, it prescribed that private channels make accessible adequate free air time to perceived national and different parties amid races. It proposed that private channels and link administrators be managed so that a reasonable and adjusted photo of the perspectives of all gatherings was accessible to the electorate. Regarding halfway state subsidizing in kind, the Committee prescribed that the administration ought to supply to political parties indicated amounts of petrol and diesel, determined amounts of paper for printing decision writing, postage stamps, duplicates of the constituent moves of the supporters, amplifiers, phone offices, tallying day refreshments and nourishment bundles, all up as far as possible.

The Gupta Committee also recommended that parties that failed to maintain and submit audited accounts and income tax returns be denied state funding. Under this recommendation, all parties receiving a state subsidy for campaigns would be required to file a complete account

with the Election Commission in the format prescribed by the latter^{xiv}. All subscriptions or donations received by the party above Rs. 10,000 would be by check or bank draft and be mentioned in the party's accounts. The Committee also recommended a separate election fund to which the central and state governments would together contribute Rs. 6000 million (then \$166 million) annually. However, most of the state governments expressed their inability to do so. The Gupta Committee failed to make any specific recommendation on the advisability of allowing corporate donations to political parties. It remained non-committal about Explanation 1 to Section 77(1) of the RPA concerning party expenditures. The period since 1999 has seen some important changes towards more detailed disclosure regarding the legal, financial, and educational backgrounds of candidates. In November 2000, in response to a public interest petition filed by a non-governmental organization called the Association for Democratic Reforms, the Delhi High Court directed the Election Commission to collect data on the criminal records of candidates. The Election Commission was also directed to make this information available to the public along with details of the candidate's educational qualifications, and his or her assets and liabilities, as well as those of his or her spouse and dependent relations^{xv}. Despite challenges, this judgment was reaffirmed on March 13, 2003 and the Election Commission issued an order based on this judgment on March 27, 2003, making such declarations mandatory^{xvi}.

“In a society governed passively by free markets and free elections, organized greed always defeats disorganized democracy.”

— Matt Taibbi

DESCRIPTION OF DIFFERENT SET OF LAWS FOR AN ELECTION PROCEDURE

Regulations and their respective governing laws for funding Political Parties in India, are as follows:

Let's begin with the Public Funding; the topic of this paper: Now the pre-requisite knowledge being: No direct funding is allowed in any form. The one thing which many of our generation might be unaware of is that time is apportioned to parties for campaigning on state-owned TV

(viz. DD National, etc.) and radio networks (viz. All India Radio, etc.) Proportional to their performance in yesteryears, this regulation was actually set as a major wall protecting media ethics^{xvii}. Also, there is free provision of electoral rolls and other prescribed materials.

Now Public Funding is governed by Representation of the People Act, 1951 & Conduct of Election Rules, 1961^{xviii}.

There is no restriction on donation from individuals or individual contributions although these regulations are strictly governed by Companies Act, 2013^{xix}.

Check on Contributions:

There is a complete ban on foreign contributions although companies^{xx} may donate up to 7.5% of the average net profits they made during past 3 years. The earlier Companies Act allowed companies to contribute for a political purpose to any person while the new Companies Act, 2013 is silent on contributions for a political purpose. Privately-held companies are now expected to reveal the amount contributed to a political party in their profit and loss statement^{xxi}.

The law indulged in governing this regulation is Foreign Contribution (Regulation) Act, 1976^{xxii}.

Restrictions on a Candidate's Campaign Expenditure Regulation(s): Poll expenditure upto Rs 70 Lakhs for each Lok Sabha constituency in bigger states like Maharashtra, Madhya Pradesh, Uttar Pradesh, West Bengal and Karnataka, etc. Poll expenditure upto Rs. 54 Lakhs for each Lok Sabha constituency in smaller states like Goa, hilly and north eastern states, etc. Poll expenditure upto Rs. 70 Lakhs in Delhi and uniform at Rs. 54 lakhs for all other UTs Governing Law(s): Representation of the People's Act, 1951.

Disclosure Requirements Regulation(s): Compulsory filing of Income Tax Returns by the Political Parties. Political Parties have to disclose details of donors who donated Rs 20,000 or more Privately-held companies have to disclose the amount contributed to a political party in their profit and loss statement. Governing Law(s): Representation of the People Act, 1951 Election Commission's order on March 13, 2003 Companies Act, 2013.

Civil Penalties Regulation(s): Sanctions include loss of seat, prohibition from contesting elections for a period up to 6 years Governing Law(s): Representation of the People Act, 1951 Foreign Contribution (Regulation) Act, 1976.

Criminal Penalties Regulation(s): Imprisonment up to 5 years for taking foreign contribution(s) Any Company violating contribution limits may be fined up to five times the funding and officers of the company responsible may be imprisoned up to 6 months Albeit, the penalty for violation has been raised from 3 times the amount of funding to 5 times, the term for imprisonment of company officials in default has been cut down from 3 years to 6 months. Governing Law(s): Representation of the People Act, 1951, Indian Penal Code, 1860^{xxiii}, Companies Act 2013, Foreign Contribution Regulation Act, 1976.

INDIAN PARTY AND ELECTION FINANCE REGULATION IN COMPARATIVE PERSPECTIVE

It is instructive to compare India's system of party and election finance regulation with other major international models and patterns, particularly those of longstanding democracies like the United States and Western Europe. In this section, we briefly compare these systems on the dimensions of four major types of regulation: (1) limits on expenditure, (2) limits on contributions, (3) public funding of election campaigns, and (4) reporting and disclosure requirements. Viewed in these terms, India contrasts sharply with the United States and, in different ways, with most European models, as we elucidate below.

In Germany, impose reasoning for little gifts and gathering participation duty (since 1967) have existed nearby open financing since 1959. Since 1992 duty derivations for corporate gifts have been evacuated. Open financing exists on a coordinating stipend premise in which the roof for open sponsorships is the pay acquired by gatherings from private source. Open subsidizing is for gatherings with no reserving for decisions or different exercises. There are no consumption or commitment limits what's more, divulgence of contributor personalities and sums is constrained to enormous benefactors. After some time this framework has prompts to the heft of gathering pay from private sources originating from people rather than partnerships, i.e., grassroots financing through little gifts furthermore, participation contribution. In France, there

was an every now and again degenerate nexus between business furthermore, governmental issues. Open appropriations for gatherings and competitors were presented from 1988, and corporate gifts were prohibited from 1995. Open endowments were more than half of gathering pay in 1998 and 90% of central command salary for little gatherings. There are both commitment cut-off points and spending limits for both sides and hopefuls. Charge reasoning are accessible up to 40% of individual gifts and gathering participation duty. Parties have flexibility and self-rule regardless of open endowment however need to unveil all commitments got. In Italy, there are no commitment restrains on people or organizations. Corporate commitments require board endorsement what's more, must be unveiled in organization yearly reports. Spending limits exist for both sides and applicants. Open dies down exist since 1974 yet since 1993 are for races just, and offered by the quantity of votes got. In the Netherlands, while there are no commitment limits what's more, no spending limits, gatherings are overwhelmingly needy on little total grassroots subsidizing. This is empowered by tax deductibility of gifts and enrolment contribution for both people what's more, organizations. Divulgence of wellsprings of gathering salary, counting benefactor personalities and sums, has been required since 1999. Open sponsorships have existed since the 1970s. Be that as it may, since 1999, the sponsorships are not immediate but rather are circulated by means of gathering establishments and avoid battle spending. In Sweden, there are no use or commitment limits also, no tax cuts. Since 1965, there are open sponsorships for parties at different levels, without the requirement for divulgence^{xxiv}.

The U.S. system does not have any limits on expenditures but does on contributions, the opposite of India. The Supreme Court's decision in the *Buckley v. Valeo (1976)*^{xxv} struck down the Federal Election Campaign Act's individual expenditure limits as violative of free speech under the First Amendment, reasoning that expenditure limits would restrict the quantity of free speech. More recently, in *Citizens United v. FEC (2010)*^{xxvi}, the Court struck down limits on corporate independent expenditures. However, the U.S. has limits on contributions to candidates and political parties, as well as aggregate contribution limits.

CASE BRIEFS

Buckley v. Valeo (1976)

Facts –

In the wake of the Watergate undertaking, Congress endeavoured to uproot corruption in political campaigns by confining monetary commitments to competitors. In addition to other things, the law set breaking points on the measure of cash an individual could add to a single campaign and it required announcing of commitments over a specific limit sum. The Federal Election Commission was made to authorize the statute.

Question of affair-

Did the restrictions kept on electoral expenditures by the Federal Election Campaign Act of 1971, and related provisions of the Internal Revenue Code of 1954, violate the First Amendment's right to speak freely and affiliation provisions?

Held-

In this case court arrived at two important conclusions first one is restrictions on the individual contribution to the election campaign did not violate the first amendment since since the limits of the FECA upgradation enhance the "integrity of our representative democracy" by guarding against deceitful practices. Second, the Court found that legislative confinement of free expenditures in campaigns, the constraint on uses by applicants from their very own or family assets, and the impediment on aggregate crusade did violate the First Amendment. Since these practices don't really improve the potential for defilement that individual contribution to competitors do, the Court found that confining them didn't serve an administration intrigue sufficient enough to warrant a curtailment on free discourse and affiliation.

Citizens united v. Federal Election Commission

Fact-

The Citizens United is a charitable association with a 12 million spending plan. Some of its funding originates from revenue driven enterprises. This association made a hour and a half documentary named Hillary, which names Hillary Clinton and shows meet and political

reporters all who asked voters to not vote in favor of Hillary. The association initially released the film in theatres and afterward on DVD. A short time later the association delivered two 10-second advertisements and one 30-second promotion elevating watchers to arrange the documentary on-request. A negative articulation about Hillary is made and after that data on the most proficient method to discover the site is given. This film is essentially a full length negative advertisement against Hillary.

Question of affairs-

Whether section 441b of the bipartisan campaign reform act BCRA which criminalizes advertisements produced by the corporations that expressly advocate for or against a candidate within 30 days of the primary election and within 60 days of the general election is general election is constitutional.

Held-

No. The Government may not suppress political discourse on the premise of the speaker's corporate personality. Partnerships have for some time been held to appreciate Constitutional privileges of Freedom of Speech simply like an individual, paying little mind to their status of for-benefit or non-benefit. The legislature does not have any adequate interest for the total boycott of such promotion. The court talks about how there has been a steady battle between the Judiciary and Congress to prevent corrupt and malpractices during election season, and securing Freedom of Speech rights stood to people and companies. The court likewise specifies that a few organizations are Media enterprises made to make news. Restricting all organizations from political discourse is excessively wide and the constitution won't permit it. The Government to bolster this boycott, expresses the convincing interest is in keeping the destructive and contorting impacts of enormous total of riches that are amassed with the assistance of corporate frame. That cannot be adequate to express that organization's privileges of Freedom of Speech ought to be taken from it, essentially in light of the fact that it has the assets to bolster its thoughts.

Discussion-

Previously, organizations were required to frame a different record, called PAC's, from which it could utilize the funds for its political agendas. This court expresses that is ought not make

any difference whether a partnership has a PAC or not, Freedom of Speech secures its capacity to go through as per those agenda's.

Coming back over again, however, U.S.A has imposed limits on contributions to candidates and political parties, as well as aggregate contribution limits. Further, since 1947 corporations and labour unions have not been able to contribute directly to candidates. In contrast, India has candidate expenditure limits (and since 2003 these have included party and supporter spending in support of a candidate's election), while corporate and union contributions to parties are legal. In terms of reporting and disclosure requirements, the U.S. system is more transparent, in that all contributions above certain low limits have to be disclosed by recipients and donors^{xxvii}.

The system of party reporting and disclosure of expenditures is also much more limited than that of the United States. In India, parties began to file their required annual income tax returns (despite being exempt from the tax since 1979) only after a Supreme Court order in 1996. Political parties' tax filings were confidential and were not disclosed to the public, as is the case with other income tax returns. However, in 2008, using the provisions of the Right to Information Act of 2005, the Central Information Commission allowed disclosure of parties' income tax returns. Still, the level of detail of what is reported by parties leaves much to be desired. Parties only need to report donor identities for contributions of over Rs. 20,000 (\$450). To evade disclosure, it is quite possible for a single donor to write any number of checks or donate cash for less than that amount. Hence, the Indian system, despite seemingly strict reporting requirements, contrasts sharply with the U.S. system. The Indian system also contrasts with most European models as it has no system of state funding of parties for electoral or general purposes. In India, the government undertakes to prepare and update the electoral rolls and manage the conduct of the elections. But apart from indirect subsidies like free time on the state-owned electronic media since 1996 and tax deductions for donations to parties since 2003, there are no direct subsidies to political parties. In most of Europe aside from the UK, by contrast, there are state subsidies, both direct and indirect, for political parties, whether for elections or for general purposes. Reporting and disclosure requirements are strict and the general thrust has been to move away from corporate donations to small-sum donations by large numbers of party supporters, i.e., towards grassroots financing^{xxviii}. Thus, the Western

European pattern is largely a combination of public subsidies and grassroots small-sum financing. India's system stands as a contrast in both respects.

IMPACT OF PARTY FINANCING AND ELECTION EXPENDITURE LAWS

Corporate donations to political gatherings were restricted, powerful April 1969, apparently in light of the fact that of worries that they would empower extensive business gatherings to apply undue impact on the political framework. In any case, the boycott was established without substituting open financing for state financing, as had been done in different majority rules systems. Parties along these lines got themselves confronted with a lack of satisfactory, lawful wellsprings of subsidizing to empower them to run their associations and race battles. This circumstance seems to have left gatherings with minimal decision yet to depend on illegal sources of assets as black money. From 1948 on, the supply of dark cash developed in the more extensive economy, in parallel with a high-assess, firmly directed monetary strategy system.

The demand for election funds expanded with the 1975 delinking of party spending and hopeful spending for the reasons for ascertaining effort use limits. From that point forward, India saw constituent spending arms races in which parties attempted to outspend each other and to draw in voters with incitements of different sorts, e.g., giving free alcohol amid decision crusades. Without a point of confinement on gathering going through and with a prohibition on corporate gifts, cash for decisions must be raised in some way or another. This seems to have highlighted the slide towards reliance on dark cash. Administering parties at the focal and the state level found that optional administrative forces gave them a focused advantage over the restriction as far as raising black money. The re-legitimization of corporate gifts to political parties in 1985 does not appear to have had its expected impact of diminishing gathering reliance on dark cash and expanding straightforwardness of political contributions. This was halfway in light of the fact that it didn't give assess motivating forces to political commitments. Advance, at that point, the arrangement of commitments in black money had turned out to be entrenched to the point that there was no motivation for business gatherings to come above board. Organizations needed to manage a range of gatherings in power in the focal and state governments, what's more, with a scope of individual government officials.

In this manner, mystery of political commitments got to be basic so that those not all that favoured would not punish the giver for supporting their political rivals. Since political gifts would need to be made open in an organization's yearly reports (with the potential for antagonistic responses from shareholders) what's more, since there were no assessment motivators, organizations tended to adhere to the by-then standard routine of mystery political donations. In the previous decade, there have been some positive improvements from the perspective of straightforwardness. For instance, the compulsory revelation of competitors' benefits (counting that of companions), instructive capabilities, and criminal records at minimum empowers voters to make more educated choices.

However, the 2003 amendments to the election and related laws also appear to have had some perverse effects. These amendments mandated that party spending in support of the candidate must be included for the purpose of the candidate's expenditure ceiling. However, it did not raise the ceiling substantially to accurately reflect the actual spending by candidate and party combined. As we show, the 1999 survey of election expenditure (discussed a little later in this Part) found that for the Congress and the Bharatiya Janata Party (BJP) the actual spending by all sources was between four and six times the then-existing ceiling. This meant that candidates were under pressure to under-report actual party and independent supporter spending on their campaigns. Similarly, parties were under pressure to falsely declare that spending in support of candidates was meant for general party propaganda. Thus, the reform tended to institutionalize deliberate evasiveness and false declaration of the amounts and nature of expenditures.

CONCLUSION

In addition, since the loophole of party spending for general party purposes remained open, there was no effective cap on actual spending, and the mad scramble to raise and spend money persisted. Though the 2003 introduction of tax incentives for openly disclosed contributions has had some cumulative effect, the bulk of actual contributions still appear to follow the black money route and not the transparent legal route, for the same reasons as before.²¹ This is because even after two decades of economic liberalization, the Indian economy remains one in which the central and state governments retain a host of powers to regulate economic activity.

That is especially true at the state level and in sectors like real estate where land acquisition and use remain regulated. Hence, the same politically risk-averse priority is given to confidentiality of political donations by business donors as was the case in the years after the re-legalization of such donations in 1985. To sum up:

“Politics is the art of the possible, the attainable — the art of the next best”

-Otto van Bismarck.

ENDNOTES

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- ⁱ Basu, Durga D. (2009). "11". *Introduction to the Constitution of India*
- ⁱⁱ Available at <http://eci.nic.in/>
- ⁱⁱⁱ Available at <http://lawmin.nic.in/>
- ^{iv} Ramadevi, V. S. and Mendiratta, S. K. (2000). *How India Votes: Election Laws, Practice and Procedure* (pp.378–80, 391–95). New Delhi: Butterworths India.
- ^v K. Wanchoo - Govt. of India, Ministry of Finance – 1972.
- ^{vi} *Kanwar Lal Gupta v. Amar Nath Chawla & Ors.*, (1974).
- ^{vii} Available at <http://www.thehindubusinessline.com/>
- ^{viii} Available at <https://indiankanoon.org/>
- ^{ix} Rajeev Gowda - Judgments, Decisions, and Public Policy.
- ^x Department of Legislative Affairs, Ministry of Law and Justice, Govt. of India (co-sponsored by Election Commission of India), Background Paper on Electoral Reforms, December 2010, p. 38.
- ^{xi} *All India Reporter 1996*, Supreme Court 3081.
- ^{xii} www.yourarticlelibrary.com/
- ^{xiii} Election Commission of India, Press Note: 15 January 1998
- ^{xiv} Report of the Committee on Electoral Reforms (Indrajit Gupta Committee), Ministry of Law and Justice, Legislative Department, Government of India, Delhi, 1998, pp. 11–45, 55–56.
- ^{xv} Jagdeep S. Chhokar, Reforming the Electoral System, Seminar, No. 521, January 2003, pp. 61–64.
- ^{xvi} Department of Legislative Affairs, Ministry of Law and Justice, Govt. of India (co-sponsored by Election Commission of India), Background Paper on Electoral Reforms, December 2010, p. 38.
- ^{xvii} Available at <http://currentaffairs.gktoday.in/>
- ^{xviii} The Conduct of Election Rules, 1961
- ^{xix} www.mca.gov.in/
- ^{xx} Available at <http://www.duhaime.org/>
- ^{xxi} Available at <http://www.caclubindia.com/>
- ^{xxii} indialiaison.com/foreign_contribution_regulation_act_1976.htm
- ^{xxiii} www.lawcommissionofindia.nic.in
- ^{xxiv} Stockholm: International IDEA, for an account of the prevailing arrangements in Germany, France, Italy, Netherlands and Sweden
- ^{xxv} 424 US 1 (1976)
- ^{xxvi} 558 U.S. 310
- ^{xxvii} See Weintraub-Brown article in this issue for details on contribution limits and disclosure laws in the United States.
- ^{xxviii} Nassmacher, K. (2003). Party Funding in Continental Western Europe. In International IDEA, *Funding of Political Parties and Election Campaigns* (pp. 117–138).