

**GOA STATE ELECTION COMMISSION
ALTINHO, PANAJI-GOA.**

No. 1/199/Standing orders/2020-SEC//1233

Dated: 30/10/2020

ORDER

Sub: Monitoring of election expenditure incurred by the candidates in local body elections.

Whereas, the Commission has been prescribing maximum limits of expenditure to be incurred by the candidates at any election from time to time and in order to ensure the purity of elections, it is considered necessary not only to regulate the expenditure so incurred by a candidate or any political party on his behalf but also to provide a system for carrying out inspection and scrutiny of accounts and for lodging of an abstract statement of expenditure incurred by the candidate after the declaration of the election result;

And, therefore, in exercise of powers vested in it as per the Article 243K of the Constitution of India read with Section 237 of the Goa Panchayat Raj Act, 1994; the State Election Commission hereby issues the following directions for compliance by all concerned:

(A) System for maintenance of accounts by the candidates :

- i. The candidate shall be required to open a separate account in any branch of a nationalized bank or post office anywhere in the state either in his name or in a joint name with his election agent for incurring all election related expenditure apart from depositing all the money received through different sources . under no circumstances, the existing bank accounts of the candidate should be used for election purpose.
- ii. The candidate shall make the payments relating to all the election expenses by a crossed account payee cheque, or draft or by ECS/RTGS through the same account opened for election purpose. However, if the amount payable on any item does not exceed Rs. 10,000 (Rupees ten thousand only) during the entire period of election, then such an expenditure can be incurred in cash by withdrawing it from the said bank account .
- iii. The Returning Officer shall provide a Register for maintenance of day-to-day account of election expenditure to the contesting candidate latest by the day

Contd..

on which the list of contesting candidates is finalized. All day-to-day expenditure shall be truly and correctly recorded in this register by the candidate or his election agent on his behalf. The Register so maintained shall be duly numbered and authenticated by the Returning officer of the concerned ward / constituency at the time of issue.

- iv. The expenditure incurred/authorized to be incurred on day-to-day basis shall be recorded in the said register as per the Form E1 appended hereto. Secondly, all the amounts received by the contesting candidate from different sources either in cash or by cheque/ECS shall also be recorded in the said register on day to day basis as per the Form E2 appended hereto.
- v. The account of election expenses to be kept by a candidate or his election agent shall contain the following particulars in respect of each item of expenditure from day-to-day, namely:-
 - (a) The date on which the expenditure was incurred or authorized;
 - (b) The nature of expenditure (as for example: holding of public meetings/rallies, printing of campaign materials or publicity through media and the like);
 - (c) The amount of expenditure- (i) the amount paid; and (ii) the amount outstanding;
 - (d) The date of payment;
 - (e) The name and address of the payee;
 - (f) The serial number of vouchers , in case of amount paid;
 - (g) The serial number of vouchers , in case of amount outstanding.
- vi. A voucher shall be obtained for every item of expenditure unless it is not practicable to obtain a voucher. All documents such as vouchers, receipts, bills, etc. in support of day-to-day expenditure incurred shall be maintained in a chronological manner , day-wise as per the aforesaid format.
- vii. The expenses incurred by the political party(wherever applicable) which can be related to the expenditure of promoting the prospects of a particular candidate or a group of candidates, shall be treated as expenditure authorized by the candidate concerned and such expenditure shall be counted for election expenses account of the candidates concerned. In those cases where the expenditure is incurred by the party for the benefit of a

given group of candidate, the expenses are to be apportioned equally among all those candidates.

(B) System for Inspection and scrutiny of accounts by the RO and the Expenditure observer

I. For Zilla panchayat /Municipal council/CCP-

- viii. The day-to-day accounts maintained in the aforesaid formats together with the supporting documents shall be produced before the RO either by the candidate himself or through his election agent at least once for inspection on the date fixed by the RO prior to the date of poll . The accounts of the candidate shall be inspected by either the RO or any other officer nominated by him on his behalf.
- ix. The RO shall communicate the discrepancies noticed, if any, during the course of inspection of accounts to the candidate concerned for reporting back necessary compliance or for submitting clarification as the case may be.
- x. The register of accounts along with all the supporting bills/vouchers and documents shall be also produced before the Expenditure observer concerned as and when asked for by him during the course of election process.
- xi. After the inspection, the Expenditure observer shall communicate discrepancies noticed , if any ,during the course of inspection of accounts to the candidate concerned for reporting back necessary compliance or for submitting clarification as the case may be.

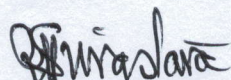
II. For Village panchayats -

- xii. The register of accounts along with all the supporting bills/vouchers and documents shall be produced before the Expenditure observer concerned as and when asked for by him during the course of election process.
- xiii. After the inspection, the Expenditure observer shall communicate discrepancies noticed , if any ,during the course of inspection of accounts to the candidate concerned for reporting back necessary compliance or for submitting clarification as the case may be.

(C) System for Lodging of abstract account of expenditure by the candidates : .

- xiv. The abstract statement shall reflect the break up of major expenditure incurred on items like rallies/meetings/ advertisements in the media/ vehicles/ materials used in campaign /refreshments etc. along with further bifurcation of the expenditure, making it clear whether the expenditure has been incurred out of the candidates' own fund OR any other body or association (or a political party represented by the candidate in case of zilla panchayat election).
- xv. The abstract statement duly signed by the Expenditure Observer shall be lodged by the candidate in Form E3 appended hereto, positively within 30 days from the date of declaration of result; along with bills, vouchers, bank statement and such other supporting documents with the authority as specified in points (xvi) and (xvii) below.
- xvi. In case of elections to the village panchayat OR the municipal council , the abstract account of expenditure shall be lodged with the Returning Officer concerned in accordance with the provisions of point (xv) above.
- xvii. In case of elections to the zilla panchayat OR the CCP, the abstract account of expenditure by only the winning candidates shall be lodged directly with the District Collector under intimation to the RO concerned while all other candidates shall be required to lodge the same with the RO concerned in accordance with the provisions of point (xv) above.
- xviii. The abstract account of expenditure submitted by the candidates shall be got scrutinized by the District Collector or the RO concerned as the case may be, by requisitioning the services of one or two expenditure observers within 15 days from the last date of submission of accounts by the candidates i.e 45 days from the declaration of results . The concerned Head of the Department of the Expenditure Observer shall relieve the said officer at the request of the Collector/RO without fail.
- xix. For the purpose of scrutiny; the RO/Collector will rely on the rate list of items as notified by the Collector concerned and adopted by the Commission for the particular election.

- xx. The Collector or the RO as the case may be, after the completion of the scrutiny of the accounts shall arrange to forward to the Commission after 45 days from the date of declaration of result; a brief report about the abstract of the candidate's expenditure along with the list of the defaulting candidates, if any, who failed to submit their accounts as aforesaid.
- xxi. The Commission on receipt of the report from the Collector / RO concerned will issue a show cause notice to the candidate who has failed to lodge his account of election expenditure within the time-frame as prescribed above.
- xxii. The show cause notice to the defaulting candidate will be served through the Collector or the RO concerned and after serving the notice; the acknowledgment receipt obtained from the candidates will be submitted to the Commission.
- xxiii. The defaulting candidate may be disqualified by the Commission after considering his reply to the show cause notice.
- xxiv. The period of disqualification shall start from the date of order of disqualification irrespective of the period consumed in issuing of the said order.
- xxv. The Collector / RO may destroy all the registers of accounts and other material associated with the expenditure monitoring of the candidates after 12 months of declaration of result with the exception of only those cases that are involved in an election petition or a dispute in any other court


R. K. Srivastava
State Election Commissioner

To

1. The district Collectors.
2. The ROs/AROs for local body elections.
3. The Director of Accounts, Government of Goa for information .

Copy to:

All Political parties for information and necessary compliance.

WITHIN 30
DAYS
FROM
DATE OF
COUNTING
SEC Form
ID
E-3

GOA STATE ELECTION COMMISSION

Date							
D	D	M	M	Y	Y	Y	Y

ABSTRACT STATEMENT OF EXPENDITURE ON ELECTION BY THE CANDIDATE/ HIS ELECTION AGENT

(To be filled by candidate or his/ her agents)

A) Name of the Election:- Panchayat/Zilla Panchayat/ Municipality/ C.C.P
B) Name of the Candidate:
C) Phone No of candidate: Mob: _____ Tel No: _____
D) Name of the ward / constituency (Applicable in case of ZP only)
E) Name of the Election agent :
F) Phone No of Election agent: Mob: _____ Tel No: _____

The statement below shall reflect the Total Expenditure incurred by the candidate from the date of nomination to the date of declaration of result, both days inclusive

Sr No	Item of Expenditure	Expenditure incurred by Candidate /his agent (Amount in Rupees)	Expenditure incurred by Any other Association/ Body of Persons/ Individual (Amount in Rupees)	Expenditure incurred by Political Party which set him up (applicable for ZP election only) (Amount in Rupees)	Total Expenses incurred/ Authorised (Total of Columns 3 4 & 5) (Amount in Rupees)
1	2	3	4	5	6
1.	Rallies/Meetings etc				
2.	Print media (Advertisements in News papers/ Magazines)				
3.	Electronic Media (Television, Radio or Internet etc)				
4.	Campaign materials (Handbills, posters, video and audio cassettes, loudspeakers etc.)				
5.	Vehicles & POL				

	expenditure on such vehicles				
6.	Refreshments				
7	Miscellaneous Expenses including Erection of gates, arches, cutouts etc and visits of VIPs to ward / Constituency				
Total					

Date:

Signature of the candidate:

Place:

Name of the candidate:

Remarks of Expenditure Observer:

Signature of the Expenditure Observer:

Sl. No.	Particulars	Expenditure incurred by Candidate	Expenditure incurred by Party	Expenditure incurred by Association	Expenditure incurred by Individual	Total
1.	1. Railways					
2.	2. Print media					
3.	3. (Advertisement in News papers, magazines)					
4.	4. Electronic Media (Television, Radio or Internet etc)					
5.	5. Campaign material (Handbills, posters, video and audio cassettes, loudspeakers etc)					
6.	6. Vehicles & P.O.					

Register for maintenance of day to day accounts of election expenditure by contesting candidate

Name of the Candidate	
Name of the Political Party if any	
Name of the Village Panchayat / ZP Constituency / Municipal Council/ City Corporation	
Number of the Ward/ ZP Constituency	
Name and address of the election agent	
Name of the bank and the branch in which account is opened and the account number.	

[illegible]

Certified that this is a true account kept by me / my election agent

** Column 7 is applicable only in case of Zilla Panchayat elections.

Signature of the candidate

Register for maintenance of day to day accounts of amount received by the contesting candidate

Name of the Candidate	
Name of the Village Panchayat / ZP Constituency / Municipal Council/ City Corporation	
Number of the Ward / ZP Constituency	
Name and address of the election agent	
Name of the bank and the branch in which account is opened and the account number.	

Date	Opening balance	Self contribution by candidate	Name and address of person / party / association / body / any other from whom the amount received	Mode of Receipt						Total amount in Rupees (2+3+5)	Remarks	
				5								
				In Cash	through Cheque		through ECS		6			7
					Amount	Cheque No.	Amount	ECS No.				
1	2	3	4									
Total												

Certified that this is a true account kept by me / my election agent

Signature of the candidate