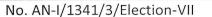


कार्यालय रक्षा लेखा महानियंत्रक, उलान बटार रोड, पालम, दिल्ली छावनी-10 Office of the CGDA,

Ulan Batar Road, Palam, Delhi Cantt.-10

Tele No. 011-25674810

Fax No. 011-25674781



Date: 24.03.2017

To,

1.	Smt. V. Yogitha, IDAS, Addl.CDA,	GTRE (ENCADRED),CDA (R&D), BANGALORE
2.	Shri Pushkraj Bharti, IDAS, DCFA (Fys.)	CFA(FYS) VF JABALPUR, JABALPUR
3.	Shri Pritam Dutta, IDAS, Dy.CDA,	PCDA(CC) LUCKNOW MO, LUCKNOW
4.	Shri G. K. Baranwal, IDAS, DCFA,	AO OEF, KANPUR

Subject:-

General Elections to the Legislative Assembly of Goa and Manipur 2017-Appointment of Expenditure Observers-Reg.

The undersigned is directed to forward a copy of letter no. 464/ECI/LET/EEM/Exp.Obs./EEPS/2017/Vol.I/403 dated 16.03.2017 received from Election Commission of India for further necessary action at your end.

(K P Singh) For CGDA

Copy to:

Election Commission of India,
 Nirvachan sadan, Ashoka Road, New Delhi-110001

2. EDP Centre (Local)

For information w.r.t. their letter dated 16.03.2017.

For uploading on CGDA's website

(K P Singh) For CGDA

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 464/ECI/LET/EEM/Exp. Obs./EEPS/2017/Vol.I / 463

Dated: 16 March, 2017

To

8h. Sham Dev, Jt. CGDA & Nodal Officer O/o the Controller General of Defence Accounts Ulan Batar Road, Palam, Delhi Cantt.-110010

(shamd@nic.in)

General Elections to the Legislative Assemblies of Goa, Manipur and Uttar Pradesh, 2017-Sub:-Expenditure Observer's last visit on 25th day after declaration of results of elections for submission of Report-IV-Regarding.

Sir,

I am directed to refer to the Commission's letter of even no. dated 10.01.2017 and 12.01.2017; and to state that Expenditure Observers deployed in the General Elections to the Legislative Assemblies of Goa, Manipur and Uttar Pradesh, 2017 as per list by the Commission from among the IDAS Officers, sponsored by CGDA are required to make their third visit on 25th day i.e. on 5th April, 2017 and shall be present in the "Account Reconciliation Meeting" to be convened by the DEOs on the 26th day after the declaration of of results elections of the Commission's in pursuance letter 76/Instructions/EEPS/2015/Vol. II, dated 29th May, 2015 (Annexure -74) and letter 76/Instructions/2015/EEPS/Vol. XIV, dated 2nd June, 2016 (Annexure – 61) (copies enclosed). They have to stay in the districts for 8 clear days to assist the DEOs in scrutinizing the statements of accounts of election expenditure submitted by the candidates and will give their comments in the DEO's scrutiny report (Annexure-21, copy enclosed) and will submit their final report i.e. Report-IV to the Commission.

2. You are requested to communicate to the Expenditure Observers (as per list enclosed) to make their third visit and to reach the assigned Constituency/Dist. Hq. on 5th April, 2017.

Yours faithfully,

Copy to:-The Chief Electoral Officers of Goa, Manipur and Uttar Pradesh for information and necessary action.(By Speed Post/e-mail)

युवत महानियंत्रक (प्रशा.) रक्षा लेखा डायरी संo/Dy

Controller General Of Defence Accounts

SI.No	Observer Code	Name	AC-Name &No. [District Name]	Service	Year	HomeState	Office State	Deployed State	Mobile No	Deployed From	D∋ployed To	Deployed From	Deployed To	Deployed From	Deployed To
1	O-22096	×	6-Siolim[North Goa],7-Saligao[Nort h Goa],8-Calangute[N orth Goa],9-Porvorim[Nor th Goa],10-Aldona[Nort h Goa]	IDAS	2002	Tamil Nadu	Karnataka	Goa	9444737282	11-Jan-2017	13-Jan-2017	22-Jan-2017	4-Feb-2017	5-Apr-2017	12-Apr-2017

Goa

Phase: 1

SI.No	Observer Code	Name	AC-Name &No. [District Name]	Service	Deployed State	Year	Home State	Office State		Deployed From	Deployed To	Deployed From	Deployed To	Deployed From	Deployed To
1	O-17956	Pushkraj Bharti	1-Khundrakpam (GEN)[Imphal East],2-Heingang (GEN)[Imphal East],8-Lamlai [Imphal East]	IDAS	Manipur	2008	Uttar Pradesh	Madhya Pradesh	08551012074	7-Feb-2017	9-Feb-2017	19-Feb-2017	4-Mar-2017	05-Apr-2017	12-Apr-2017
2	O-17957	Pritam Dutla	19-Patsoi [Imphal West],20-Langthabal [Imphal West],21-Naoriya pakhanglakpa [Imphal West]	IDAS	Manipur	2009	Assam	Uttar Pradesh	08527685882	7-Feb-2017	9-Feb-2017	19-Feb-2017	4-Mar-2017	D5-Apr-2017	12-Apr-2017
3	O-22092	G.K.Baranwal	24-Nambol [Bishnupur],25-Oina m [Bishnupur],26-Bishn upur [Bishnupur]	IDAS	Manipur	2011	Uttar Pradesh	Uttar Pradesh	9451331505	7-Feb-2017	9-Feb-2017	19-Feb-2017	4-Mar-2017	05-Apr-2017	12-Apr-2017

By Speed Post/ E-mail

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001 No.76/Instructions/2015/EEPS/Vol. XIV

Dated: 2nd June, 2016

To

The Chief Electoral Officer of all States and UTs.

Sub:- Modified format of DEO's scrutiny report (Annexure-21) -Regarding. Sir/Madam,

I am directed to refer to Annexure-21 of "Compendium of Instructions on Election Expenditure Monitoring (April - 2016)" regarding candidate wise scrutiny report of DEO on election expenditure account and to state that after implementation of Account Reconciliation Meeting Scheme, modified format is being forwarded herewith with the request to bring it to the notice of all District Election Officers etc. for compliance. This new format will be applicable prospectively and shall come into force with effect from the date of issue of this letter.

Yours faithfully,

(AVINASH KUMAR) SECRETARY

Copy to:

- 1. Sr. PPS/PSO to the Hon'ble CEC/EC(J)/EC(R).
- 2. PPS to DECs/DG.
- 3. PA to all Sr. Principal Secretaries, Principal Secretaries and Secretaries.
- 4. All Under Secretaries.
- All Zonal Sections/Communication Section/CEMS-I & II/Computer Section/ PPEMS/SDR.

ANNEXURE-21

Serial Number of the candidate in St	ımmary Report of the DI	EO
Name of the State		

S. No.	Description	To be filled up by the DEO
1.	Name & address of the candidate	
2.	Political Party affiliation, if any	
3.	No. and name of Assembly/Parliamentary Constituency	
4.	Name of the elected candidate	
5.	Date of declaration of result	
6.	Date of Account Reconciliation Meeting	,
7.	(i) Whether the candidate or his agent had been informed about the date of Account Reconciliation Meeting in writing	(i) Yes/No
	(ii) whether he or his agent has attended the meeting	(ii) Yes/No
8.	Whether all the defects reconciled by the candidate after Account Reconciliation Meeting (Yes or No).	Yes/No
	(If not, defects that could not be reconciled be shown in Column No.19)	
9.	Last date prescribed for lodging Account	
10.	Whether the candidate has lodged the account	Yes/No
11.	If the candidate has lodged the account, date of lodging of account by the candidate:	
	(i) original account:	
	(ii)revised account after the Account Reconciliation Meeting:	

12	Whether account lodged in time	Yes/No
×		y .
2A.	If not lodged in time, period of delay	days
13.	If account not lodged or not lodged in time, whether DEO called for explanation from the candidate. If not, reason thereof.	Yes/No
14.	Explanation, if any, given by the candidate	
14A.	Comments of the DEO on the explanation if any, of the candidate	
15.	Grand Total of all election expenses reported by the candidate in <i>Part-II</i> of the Abstract Statement	Rs
6.	Whether in the DEO's opinion, the account of election expenses of the candidate has been lodged in the manner required by the R.P. Act, 1951 and C.E. Rules, 1961.	Yes/No
7.	If No, then please mention the following defects with details	
	(i)Whether Election Expenditure Register comprising of Day to Day Account Register, Cash Register, Bank Register, Abstract Statement has been lodged	Yes/No
	(ii) Whether duly sworn in affidavit has been submitted by candidate	Yes/No
THE PROPERTY OF THE PROPERTY O	(iii)Whether requisite vouchers in respect of items of election expenditure submitted	Yes/No
	(iv)Whether separate Bank Account opened for election	Yes/No
	(v)Whether all expenditure (except petty expenditure) routed through bank account	Yes/No
Andrews and American		

18.	(i) Whether candidate	the DE for recti	e Yes/No Yes/No			
	(ii) Whether	the can				
	(iii) Comment the defect	s of the was rect	DEO on the abified or not.	bove, i.e. whether		
19.	the candidate	corresp w Obser	ond with the vation Registe	nses reported by expenses shown er and Folder of	Yes/N	o
i	Items of expenditure	Date	Page No. of Shadow Observation register	Mention amount as per the Shadow Observation Register/folder of evidence	Amount as per the account submitted by the candidate	Amount understated by the Candidate
.iii						
iliyar		1 11	a.			
OTAL						
	Did the candida Election Expe Observer/RO/A campaign period	enditure uthorize	for inspec	ction by the	<u>,</u>	'es/No
R	f DEO does not a Row No. 19 refer etails:-		entioned against following			
n	i). Were the definition of the can luring the Account	ndidate	ign period or	Y	es/No	
r	(ii) If yes, then annexe copies of all the notices issued relating to discrepancies with English translation (if it is in regional language) and mention the date of notice.					

	(iii) Did the candidate give any reply to the notice?	Yes/No
	(iv) If yes, please Annex copies of such explanation received, (with English translation of the same, if it is in regional language) and mention date of reply	
	(v) DEO's comments/observations on the candidate's explanation	
22.	Whether the DEO agrees that the expenses are correctly reported by the candidate. (Should be similar to Column no. 8 of Summary Report of DEO)	Yes/No
	Date:	Signature (Name of the DEO)

23. Comments, if any, by the Expenditure Observer*-

Date:

Signature of the Expenditure Observer

^{*} If the Expenditure Observer has some more facts that have not been covered in the DEO's report, he may annex separate note to that effect.

^{**} The DEO scrutiny report is to be compiled by the CEO and forwarded to the Commission. If the CEO feels like giving additional comments, he or she may forward the comments separately.

SUMMARY REPORT OF DEO FOR EACH CONSTITUENCY ON LODGING OF ELECTION EXPENSES ACCOUNTS BY CANDIDATES

(a) No. and name of Assembly/Parliamentary Constituency:(c) State and District:(e) Last date of lodging accounts:

(b) Total No. of contesting candidates:(d) Date of declaration of result of election/bye- election(f) Name of the elected candidate:

11	Remarks of the Expenditure Observer				And the second section is the second section of the second section in the second section is the second section in the second sec
	enses d by lties as Part-III ract ent	Grand total of other expens es in kind incurre d for the can did ate			
10	Total expenses incurred by others/entities as reported in Part-III of Abstract Statement	Lump sum Amount in cash / cheque given to the candidate (and mention names of donors)	The second secon		Managardina politica de sera a marana de sera de composição de composições de composições de composições de co
6	Total expenses incurred by the Party (As reported in Part- III of Abstract Statement)	Grand Total of other expenses in kind by the Political Party			
	To incurred (As repo	Lump. Sum. Amount in cash or cheque given to candidate by each Political			
8.	te amount shown by the 22 of DEO's Scrutiny sport i.e. Annexure- 21)	Whether the DEO agrees with the Candidate against senigle be similar to point no. Re			
7	Grand Total of the expenses incurred/ authorize d by the candidate /agent (as	mentione d in Part- II of Abstrac t Statem ent)	* 47		
6.	whether lodged in the manner required by law t (Yes or No)				
.5.	Date of Whethe lodging r lodged of in the account-prescrib s by the candida format te (Yes or No)				
4	Due Date of Whether date of lodging r lodged lodging of in the of account-prescril account s by the ed candida format te (Yes or No)				
3,	Due date of lodging of account			3,	
2.	Name of Due Ithe date of ke candidat lodging e and of Party account s Affiliati			-	
1.	S. Z.				

Signature of the DEO

Comments of	the Expenditure Observer, it	any,	
Date:			Signature of the Expenditure Observer

1

By Speed Post/E-mail

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001
No.76/Instructions/2015/EEPS/Vol.XIV
Dated:

Dated: 2nd June, 2016

To

The Chief Electoral Officers of all States and UTs.

Subject: - Procedure for preparation of Scrutiny Report and Summary Report in respect of accounts of elections expenses of the Candidates – regarding.

Sir/Madam,

In partial modification of the Commission's letter No.76/Instructions/2013/EEPS/Vol.IV, dated 24th December, 2013, I am directed to forward herewith the procedure to be adopted by the DEO in preparation of scrutiny report under rule 89 of the Conduct of Elections Rules, 1961 on the election expenses accounts lodged by the candidates:

The procedure referred to above may kindly be brought to the notice of all concerned for necessary action and compliance. The new procedure will be applicable prospectively and shall come into force with effect from the date of issue of this letter.

Yours faithfully,

(AVINASH KUMAR)

SECRETARY

Copy to: -

- 1. Sr. PPS/PSO to the Hon'ble CEC/EC (J)/EC (R).
- 2. PPS to DECs/DG.
- 3. PA to all Sr. Principal Secretaries, Principal Secretaries and Secretaries.
- 4. All Under Secretaries.
- All Zonal Sections/Communication Section/CEMS-I & II/Computer Section/PPEMS/ SDR Section.

Procedure for preparation of DEO's scrutiny and summary report

1. Every contesting candidate is required to file his/her account of election expenditure with the DEO within the statutory time limit of 30 days from the date of declaration of result. As soon as the accounts are received by the DEO, the Abstract Statement of each account should be scanned and put in the website of CEO within 3 days of receipt by the DEO for wider dissemination among public.

2. Account Reconciliation Meeting :-

- 2.1 The Account Reconciliation Meeting shall be convened by the DEO on the 26th day of the declaration of result in which the candidate shall be given another opportunity to reconcile the understated amount of his/her election expenditure, if any. The DEO shall ensure that each candidate is informed about this meeting in writing on or by the day of declaration of result, so that the candidates/their election agents can be present at the meeting and reconcile the disputed items of election expenditure in their accounts of election expenses with the evidence(s) gathered during election process and the notice(s) issued by the RO.
- 2.2 If no notice on understatement of items had been issued to the candidate during the election process, the DEO is to issue letter within 15 days of declaration of result to obtain reply of the candidate. Both letter/reply to be considered in Account Reconciliation Meeting first and subsequently shall be informed to the ECI with the recorded views of the District Expenditure Monitoring Committee (DEMC).
- 2.3 In the Account Reconciliation Meeting, the District Expenditure Monitoring Committee (DEMC) shall scrutinize the accounts and in cases where the differences could not be reconciled, shall pass an order in writing, giving detailed reasons, and serve it on the candidate/agent on the same day. If the candidate agrees with the DEMC order, he/she may incorporate the same in his/her final accounts. If the candidate does not agree with the DEMC order, he/she may lodge his/her final account with the DEO, with the reasons for the disagreement by way of a letter to the DEO.
- 2.4 If the candidate has already lodged his/her account prior to the Account Reconciliation meeting, he/she may revise the account, within the statutory period of 30 days of declaration of result of election, in order to incorporate the findings of the DEMC.

3. Scrutiny of Accounts:

3.1 After receipt of the final accounts from the candidates, the same shall be scrutinised by the DEMC.

- 3.2. Where the accounts submitted by the candidates involve procedural defects such as (i) vouchers not signed; (ii) duly sworn in affidavit not filed; (iii) register of day to day account along with bank register and cash register not duly signed, (iv) Abstract Statement (Part-I to Part IV and schedule 1 to 9) not filled up/not duly signed; (v) Cash Expenditure in excess of Rs. 20,000/ not incurred through cheque, (vi) Expenditure outside the bank account; (vii) self certified copies of the statement of bank account not submitted and (viii) if the bank account is not opened at all, within 3 days of receipt of the accounts the DEO shall issue a notice giving the candidate 3 days time to rectify the defect. The reply of the candidate will be examined by the DEO and he shall forward the copy of notice and reply of the candidate, if any, to the Commission, alongwith his/her comments.
- 3.3 In cases of delay in filing of accounts, not exceeding 15 days from the due date, the DEO shall suo-motu issue a notice to the candidate calling for explanation for the delay. The reply of the candidate will be examined by the DEO and he shall forward the copy of notice and reply of the candidate, if any, to the Commission, alongwith his comments.
- 4. The DEO shall finalize the candidate wise summary and scrutiny reports in the prescribed format (Annexure-21 of the Compendium) by the 37th day from the date of declaration of result and shall forward the same to the CEO office preferably by the 38th day (Para 11.5 of the Compendium of Instructions). The DEO reports, duly forwarded by the CEO should reach the Commission within 45 days of declaration of result.
- 5. In cases where disagreement persists even after the Account Reconciliation Meeting and the DEO does not agree that expenses have been correctly reported by the candidate, the DEO shall, alongwith the scrutiny report, enclose certified copies of the relevant documents viz. minutes of DEMC/Account Reconciliation Meetings, notices issued, reply from the candidate, rate chart, Shadow Observation Register (SOR), Election Expenditure Register of the candidate with the documents, duly serial numbered.
- 6. The DEO shall get the data entered into the EEMS software within 3 days of the finalisation of the candidate-wise scrutiny report.
- 7. The new procedure will be applicable prospectively from the date of issue of these guidelines, i.e. 2nd June, 2016.

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

No. 76/Instructions/EEPS/2015/Vol-II

Date: 29 May 2015

To

The Chief Electoral Officers of All States and UTs

Subject:-

Account Reconciliation Meeting with the candidates/ election agents with the District Expenditure Monitoring Committee (DEMC)- regarding

Sir/Madam,

In supersession of Commission's Order No.76/Instructions/EEPS/2013/ Vol-I, dated 14th March, 2013 regarding under-stated amount of election expenditure and the decision of the District Expenditure Monitoring Committee (DEMC), I am directed to forward herewith revised order of the Commission to be followed by the DEMC in disposing of the cases of under-statement of account of election expenses of the candidates (Changes in italics).

- 2. I am further directed to request you to bring it to the notice of all the DEOs. Expenditure Observers, officials concerned, candidates and political parties.
- 3. Kindly acknowledge the receipt of this letter.

Yours faithfully,

(S. K. Rudola)

Secretary

Annexure-74

Date: 29 May, 2015

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

File No. 76/Instructions/ EEPS/2015/Vol-II

Order

Whereas, the Superintendence, direction and control of all elections to Parliament and the Legislature of every State is vested in the Election Commission under Article 324 of the Constitution; and

Whereas, reports are received that the candidates at elections to Lok Sabha and State Legislative Assembly are spending excessive amount in their election campaigns, which disturbs the level playing field, and are often not showing correct expenses in the day –to-day accounts of their election expenses;

Now, therefore, the Election Commission of India hereby issues the following order for maintaining the purity of election process:

- (i) If the Returning Officer or any officer authorized, by the District Election Officer/ Returning Officer, is in receipt of information during election process that any candidate has incurred or authorized certain expenditure and has not shown either a part or whole of it in his day to day accounts of election expenditure, maintained by him under section 77(1) of the Representation of People Act, 1951, or has not produced the said accounts for inspection on the scheduled date before the authorized officer or Expenditure Observer, then the Returning Officer shall issue a notice along with the evidence thereof to the candidate preferably within 24 hours of the date of receipt of information or inspection of accounts mentioning the details of expenses, which are not shown truly or correctly in day-to-day account or informing him that he failed to produce his account, as the case may be. However, in case of suspected Paid News items, where notice is issued or is being issued by the Returning Officer as per the recommendation of the Media Certifying and Monitoring Committee (MCMC), such items shall not be covered in this notice.
- (ii) Such candidate may reply to the notice within 48 hours, explaining the reasons for omission or default which is brought to his notice. In cases

- where the candidate accepts the fact of suppressed expense mentioned in the notice, the same shall be added to his election expenses.
- (iii) Where candidate fails to produce his day to day account for inspection and in spite of the notice, the failure continues, then FIR is to filed under section 171 (I) of Indian Penal Code, after 48 hours of service of such notice and the permission for use of vehicles etc. by the candidate for election campaign shall be withdrawn.
- (iv) Where no reply is submitted by the candidate or his election agent within 48 hours of receipt of the notice, then the candidate *shall be deemed to have accepted the* suppressed amount mentioned in the notice and the same shall be added to the election expenses of such candidate.
- (v) If the candidate or his election agent disputes the suppressed expenditure, mentioned in the notice, he shall submit the reply mentioning the reasons for disagreement and the same shall be forwarded to the District Expenditure Monitoring Committee (DEMC) consisting of the following:
 - 1. Expenditure Observer in charge of the Constituency
 - 2. DEO
 - 3. Dy. DEO/Officer in charge of Expenditure Monitoring of the District.
- (vi) The DEMC shall decide the case after examining the evidence mentioned in the notice and reply of the candidate thereto, preferably within 72 hours from the date of receipt of the reply from the candidate, whether such suppressed expenditure shall be added or not to the election expenses account of the candidate.

(vii) Training:

- a. The DEO shall organize one day facilitation training programme for all the candidates/ election agents and the personnel engaged for receiving the accounts within one week before the last date of submission of the account of election expenses.
- b. The Nodal Officer of the Expenditure Monitoring Cell and Assistant Expenditure Observer should be associated in the training programme to explain the procedure of e-filing of accounts, the forms and affidavits to be filed and frequently noticed defects. Consequence of not filing or filing

incomplete forms or not filing in the manner prescribed or not showing correct accounts shall also be explained to the candidates/agents.

- c. In this training programme they will also be apprised about the Account Reconciliation meeting, in which they should come prepared with all final accounts and registers.
- d. The DEO shall notify the date and venue of training on procedure of lodging the final accounts and also about the date of Account Reconciliation meeting, positively on *or by* the date of declaration of result.

(viii) Account Reconciliation meeting:

- (a) The candidates shall be given another opportunity to reconcile the under- stated amount of election expenditure, if any, in the Account Reconciliation Meeting, to be convened by the DEO, on the 26th day of the declaration of result. The DEO shall ensure that each candidate is informed in writing on or by the day of declaration of result about this meeting, so that they/ their election agents can reconcile the disputed items of election expenditure in their accounts of election expenses with the evidence gathered during election process and the notices issued by the RO.
- (b) The DEMC, after scrutinizing the accounts, shall pass the order in writing giving detailed reasons in cases, where the differences could not be reconciled and serve it on the candidate/agent on the same day. If the candidate agrees with the DEMC order, he/she may incorporate the same in his final accounts. If the candidate does not agree with the DEMC order, he/she may lodge his final accounts with the DEO, with the reasons for the disagreement by way of a letter to DEO.
- (c) If the candidate has already lodged his accounts prior to Account Reconciliation meeting, he/she may revise the accounts, within the statutory period of 30 days of completion of election, in order to incorporate the findings of DEMC.
- (ix) If the candidate does not file his statements of election expenses without any valid reasons within the stipulated period of 30 days from the day of declaration of result, then the DEO shall call for the explanation of the candidate suo motu and send the report to the Commission along with the reply of the candidate and his recommendation.

15

- (x) In spite of the Account Reconciliation meeting, if there is disagreement with the accounts lodged by the candidates, the DEO shall forward the Scrutiny report to the Commission, with his recommendations, DEMC Order, certified copies of registers, bills and vouchers and other pieces of evidence.
- (xi) The DEO's scrutiny report has to be entered in EEMS software within seven days of its finalization.
- (xii) The above procedure shall be followed with immediate effect.
- 2. The Commission further directs the CEOs to bring it to the notice of all political parties, candidates, members of DEMC and all concerned in the State.

By order

(S.K.Rudola)

Secretary