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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 Officers of
all States and UTs.

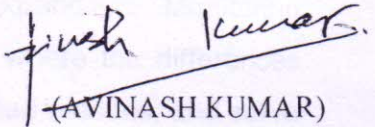
Subject: - Procedure for preparation of Scrutiny Report and Summary Report in respect of accounts of elections expenses of the Candidates – regarding.

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.
5. 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.
