

SPECIAL ATTENTION



GOVERNMENT OF KERALA
Election (General) Department

No: 996/EL1/2021/Elec.

Thiruvananthapuram
Dated:27.02.2021.

From

Chief Electoral Officer &
Additional Chief Secretary to Government

To

All District Election Officers & District Collectors

Sir,

Sub:- Election Department - Forthcoming General
Election to Legislative Assembly of Kerala, 2021 -
Checklists for DEOs, ROs, Candidates and Political
Parties -Reg.

Ref:- Letter No. 76/ECI/INST/FUNC/EEM/EEPS/2021/Vol.
II dated 05.02.2021 from Election Commission of
India, New Delhi.

I am to invite attention to the reference cited and to forward herewith
a copy of the reference cited for information and necessary action.

Yours faithfully,

D. Balamurali

Additional Chief Electoral Officer &
Additional Secretary to Govt.

For CEO & Additional Chief Secretary to Govt.

Approved for Issue

Section Officer

By e-mail/Speed post

ELECTION COMMISSION OF INDIA

Nirvachan Sadan, Ashoka Road, New Delhi-110001

File No. 76/ECI/INST/FUNC/EEM/EEPS/2021/Vol.II/956

Dated: 05 Feb 2021

To

**The Chief Electoral Officer
Assam, Kerala, Puducherry,
Tamil Nadu & West Bengal**



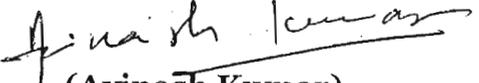
Sub:- Checklists for CEOs, DEOs, ROs, Candidates and Political Parties on Election Expenditure Monitoring in forthcoming General Elections to the Legislative Assembly of Assam, Kerala, Puducherry, Tamil Nadu and West Bengal, 2021 – Regarding:

Sir,

I am directed to forward herewith Checklists for CEO, DEO, RO, Candidate and Political Party on Election Expenditure Monitoring for necessary action in forthcoming General Elections to the Legislative Assembly of Assam, Kerala, Puducherry, Tamil Nadu and West Bengal, 2021 and to request you to kindly bring it to the notice of all.

It is clarified that the Checklists are only a help to them and are not exhaustive. For detailed instruction – Compendium of Instruction on Election Expenditure Monitoring (August, 2020), kindly be referred to which is available on the Commission's website under the link www.eci.gov.in - Media & Publication – Compendium of Instructions – (Compendium of Instructions on Election Expenditure Monitoring (August, 2020)).

Yours faithfully,


(Avinash Kumar)
Secretary

H.

CHECKLISTS

FOR

RO, DEO, CEO,

CANDIDATE AND POLITICAL

PARTY

Checklist for RO

[The check list is not exhaustive, in case of any doubt kindly refer to detailed instructions]

A. Before announcement of elections: -

1. To have the updated list of all the disqualified candidates, who have incurred disqualification u/s 8A and 11 A (b)(for corrupt practices) and 10 A (failure to lodge the account of election expenses in time and manner) of the R.P. Act, 1951, which may also be viewed on Commission's website. www.eci.nic.in
2. To ensure that the following formats are ready at the o/o the DEO/RO :
 - (i) Election Expenditure Register of the candidates (duly serial numbered) comprising of Bank Register, Cash Register, Day to Day Account Register, Abstract Statement (Part I to Part IV) along with Schedules 1 to 10, Format of Affidavit and Acknowledgement
 - (ii) Shadow Observation Register
 - (iii) Video Cue Sheet
 - (iv) Reporting formats by Flying Squad / Static Surveillance Team
 - (v) Compendium of Election Expenditure guidelines in local language
 - (vi) Form 26 regarding criminal cases, assets and liabilities.
3. To identify Expenditure Sensitive Pockets (ESPs), in the Constituency on the basis of level of development, literacy and complaints received during the last Assembly elections and to report to Commission.
4. To identify the Master Trainers of State Police and State Excise Department of the district for Expenditure Monitoring Team.
5. To pursue all pending cases of last election, where FIR was filed and take them to their logical conclusion.
6. To identify officers who will be notified as Executive Magistrate for the Flying Squad / Static Surveillance Team.
7. To prepare plan for training of all manpower to be deployed in Expenditure Monitoring Teams in 2/3 phases.
8. To arrange vehicles for all teams and the logistics.
9. To interact with BAGs and sensitize them about their role in ethical voting campaign and provide information on malpractices during election.

B. After announcement of election

10. To ensure that FS, VST, VVT, MCMC and Accounting team are functional from the date of announcement of election.
11. To ensure that GPRS is fitted in all FS/SST vehicles and the Flying Squads shall attend both the MCC cases and expenditure related cases within ½ an hour of receipt of complaint.
12. The expenses incurred by the political parties shall be observed from the date of announcement of election till completion of election and reported to CEO party wise, after declaration of result.
13. To file FIR in appropriate cases, as detected by FS, SST or E.O.

C. After issuance of notification of elections: -

14. To ensure that SSTs are functional from the date of issue of notification.
15. Take note of the list of Star Campaigners received by the CEO and ECI within 7 days of notification of election.
16. To scan the affidavit of assets and liabilities submitted by the candidates and upload on to the CEO's website within 24 hours of its receipt.
17. To hold a meeting of all the candidates or agents immediately after the allotment of symbols to explain the process of expenditure monitoring, legal provisions relating to election expenditure and consequences of non-compliance of these provisions.
18. To notify dates for inspection of accounts by the Expenditure Observer during the campaign period and issue notices to the defaulting candidates as directed by the Expenditure Observer.
19. To supervise complaint monitoring system and ensure that every complaint is enquired within 24 hours of its receipt.
20. To ensure that all the documents required are put on his website and copies of the same, if requested, are given immediately to the members of public on payment of prescribed fee.
21. To ensure that after seizure by FS/SST, FIR/Complaint is filed promptly in appropriate cases.
22. To interact with Expenditure Observers/Assistant Expenditure Observers and to ensure that all teams are working smoothly.

23. To issue notice to the candidate, when any defect is pointed out by the EO/DEO and received reply from the candidate/agent.
24. To issue notice to the candidate, preferably within 24 hrs. of the date of receipt of information about suppression/omission of the expenditure incurred by the candidate or if the candidate has not produced his account of election expenses for inspection on scheduled date or if the expenses incurred in election campaign are not correctly shown by the candidate.
25. To ensure that the reply of the notices issued to the candidates are received within 48 hrs.

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Checklist for DEO

[The check list is not exhaustive, in case of any doubt kindly refer to detailed instructions]

A. Before announcement of elections: -

1. To identify officers to be appointed as Assistant Expenditure Observers from Income Tax, Customs & Central Excise or other Accounts Departments of Central Govt. or PSUs or State Financial Services.
2. To identify manpower for Flying Squad (3 or more per AC); Static Surveillance Team (3 or more per AC) and Video Surveillance Team (one or more per AC).
3. To mobilise Video Cameras, Web Cams, GPRS system etc., as per requirement of Video Surveillance Teams, Flying Squads and Static Surveillance Teams.
4. To arrange TV/Computers with TV connection for MCMC.
5. To identify Expenditure Sensitive pockets (ESPs) and Expenditure Sensitive Constituencies (ESCs) – on the basis of level of development, literacy, complaints during Legislative Assembly Election to forward to ECI.
6. To identify a senior officer of ADM rank as Nodal Officer for Expenditure Monitoring and inform to ECI – He will be Master Trainer for all Expenditure Monitoring officials
7. To identify the Nodal Officer of State Police and State Excise Department of the district for Expenditure Monitoring programme- they will be Master Trainers.
8. To pursue all pending cases of last election, where FIR was filed and take it to logical conclusion.
9. To identify officers who will be notified as Executive Magistrate for the Flying Squad / Static Surveillance Team.
10. To prepare plan for training in 2/3 phases of all manpower to be deployed in Expenditure Monitoring Teams.
11. To prepare workshop on EEM for the Media and political party functionaries of the district, especially on requirement for rallies, notification of rates, restriction on cash transaction and role of parties and media during election.
12. To print the following:
 - (i) Election Expenditure Register of the candidates (duly serial numbered) comprising of Bank Register, Cash Register, Day to Day Account Register, Abstract Statement (Part I to Part IV) along with Schedules 1 to 10, Format of Affidavit and Acknowledgement

- (ii) Shadow Observation Register
 - (iii) Video Cue Sheets for Video Surveillance Teams
 - (iv) Reporting formats by Flying Squad / Static Surveillance Team
 - (v) Compendium of Election Expenditure guidelines in Hindi/Local language
 - (vi) Form 26 regarding criminal cases, assets and liabilities.
 - (vii) Revised statement of Expenditure for the political parties, to be submitted within 75 days of declaration of result.
13. To identify the Booth Level Awareness Groups (BAGs) and have a sensitisation programme with the BAGs at district level for ethical voting campaign, pledge letter, and for familiarising them with software for uploading photo, audio, video of malpractices to complaint centre.
 14. To organise meeting with all Citizen Societies (CSOs)/NGOs, academicians, media persons, and intellectuals on ethical voting and sensitise them about their role on ethical voting campaign and creating awareness of penal provisions against bribing.
 15. To prepare advertisement materials, audio video visuals, slogans etc. on ethical voting.
 16. To organise debate, slogan, cartoon etc. competitions in schools and colleges on ethical voting and against bribery of elections.
 17. To ensure that the pledge letters or ethical voting are circulated widely and signature campaign for ethical voting is taken up in large scale.
 18. To ensure that all cases of accounts of election expenses of candidates (pertaining to last Assembly elections) have been disposed of.

B. After announcement of election

19. To arrange meeting with banks (i) for facilitation in opening bank account by candidates and issuing cheque books/(ii) for sending suspicious transaction report exceeding Rs.10 Lakh (iii) Procedure to be followed for ATM Vans as per guideline of Ministry Finance dtd. 20.2.2013 (**Annexure-G6**)
20. To go through the Guidelines for permission for helicopter landing in the district and for checking of baggage.

21. To arrange a meeting with political parties in the district after announcement of election for notification of rates of different items of election campaign expenditure and get consensus on rates, with their signature.
22. To start functioning of District level Complaint Monitoring Centre, MCMC, FS, VST, VVT and Accounting Team from the date of announcement of election. The SST will start functioning after issue of notification.
23. To videograph all rallies held by the political parties, for tallying expenditure by the party with the expenditure statement furnished after 75 days of Assembly election and 90 days after Lok Sabha elections.
24. To publicise in local language about the checking measures against movement of cash during election.

C. After issue of notification of election:-

25. To ensure that SSTs are functional in all constituencies and to see that all teams of EEM are functional at constituency and district level and to ensure that FS/SST are mixed with CPF in Expenditure Sensitive Constituencies.
26. To form DEMC and inform the procedure of appeal, SOP for FS/SST to all candidates.
27. To publicise in local media, the appeal procedure against the seizure of cash.
28. To take note of the list of Star Campaigners received directly by the CEO office or from the Commission, within 7 days of notification of election.
29. To up-load scanned copies of all the Affidavits of Criminal cases, Assets & liabilities on the CEO website, within 24 hours of these being filed by candidates of the recognised political parties and in case of other candidates one day after the scrutiny of nomination for public display.
30. Teams involved in EEM like FS, SST, VST, VVT, EMC, Excise Team, MCMC, DEMC, Accounting Team, 24X7 District EEM Control room etc. are to be strengthened during the last 72 hrs. of poll and CPF be provided to the FS, SST where required, which are deployed near the polling stations.
31. To have police deployment plan during last 72 hrs. as the police may be required for poll duty and in no case the FS, SST be disbanded during last 72 hrs.

D. After completion of elections:-

32. To arrange one-day facilitation training programme for all the candidates/ election agents and the personnel engaged for receiving accounts within one week before the last date of submission of the accounts of election expenses.

33. To issue letter just after declaration of result to candidates for "Account Reconciliation Meeting" on the 26th day of declaration of result and to request them to come prepared with the draft expenditure reports/statements and to arrange the said meeting with Expenditure Observers, Assistant Expenditure Observers, members of Accounting Team, Nodal Officer of Election Expenditure Monitoring of the district.
34. To issue a letter just after declaration of results to all the candidates for lodging the account within 30 days of declaration of result and mentioning the date of facilitation training in that notice.
35. 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).
36. If there is any procedural defect in the account of a candidate, the DEO shall issue a notice to defaulting candidate giving him 3 days time for rectifying the defect in the account. The reply of the candidate alongwith copy of the notice shall be forwarded to the Commission by the DEO with his comments.
37. 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.
38. The DEO shall finalize the candidate wise summary and scrutiny reports in the prescribed format (**Annexure-C3**) 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.
39. Scanned copy of the Abstract Statement (Part I to Part IV along with Schedule 1 to 10) of all the candidates along with copies of all notices issued by the RO, if any, and the replies thereto, during election period, must be put on the website of the CEO, positively within 3 days of lodging of account of election expenses by the candidate, for wider dissemination of information to all public.
40. The scrutiny report of DEO for each candidate is to be entered Suvidha (**Annexure-C16**), within 3 days after submission of DEO's Scrutiny Report.

Checklist for CEO

[The check list is not exhaustive, in case of any doubt kindly refer to detailed instructions]

A. Before announcement of elections:-

1. To appoint a Nodal officer in the CEO office for Election Expenditure Monitoring (EEM) training, reporting to Commission and to also co-ordinate with the state Police Dept., Income Tax Dept (Inv.), State Excise Dept. and to forward to the Secretary (EEM) at the Commission, the names, telephone no. & mobile no., e-mail and address of all these Nodal Officers, before announcement of election in state.
2. To compile list of Expenditure Sensitive Constituencies (ESCs) and Expenditure Sensitive Pockets (ESPs), within the ACs and send the list to the Commission well in advance, preferably six months in advance from the date of completion of the term of Assembly, along with the slotting for Expenditure Observers and the allotment of districts.
3. To translate into the local language and print the Compendium of Election Expenditure Instructions in sufficient numbers and to distribute copies to candidates, officers engaged in EEM, Nodal Officers of all departments, DEOs and SPs, Political parties and Media.
4. To print all the registers and forms required for reporting by the candidates and the teams engaged in expenditure monitoring.
5. To identify and prepare for training of all Master Trainers / Nodal officers, to be deployed (at district level in DEO office, Police and Excise Department) for EEM in the state, in advance.
6. To identify man power in all districts for Asst. Exp. Observers, members of VST, VVT, FS, SST, MCMC and Accounting Teams and to impart two or three training programmes for each member of the team and to ensure that the manpower for FS/SST/VST/Accounting Team/MCMC/District level complaint centre are properly trained.
7. To ensure that officers are identified in advance by all districts that will be notified as Executive Magistrates for the Flying Squads (FS) to be deployed from the date of announcement of election till the date of completion of election.

8. To ensure that vehicles for all the teams, Video cameras/ Web cams etc. for FS/SST/VST and TVs with cable connections for the MCMC, are arranged by the DEOs.
9. To ensure that vehicles to be used by FST/SST are GPRS enabled.
10. To prepare for workshop for political parties at State level with regard to the EEM Instructions issued by the Commission. To prepare sensitisation workshop on EEM for the Media.
11. To obtain media advertisement rates, DIPR and DAVP rates for the State/district.
12. To liaison with Excise Commissioners and Police Commissioners of bordering states with regard to control of flow of illicit liquor, drugs etc. to or from the state during elections.
13. To liaison with the Director General of Income Tax (Investigation) of the state to get the Airport Intelligence Units (AIUs) operational at all commercial airports in the state and to identify all operational non-commercial airports/airstrips/helipads in the state and see that proper checking arrangement is done.
14. To liaison with BSF, or ITBP, if state has international border and to sensitise them reg. movement of cash, liquor or drugs during election.
15. To pursue all old pending cases of last election where FIRs were filed and take them to logical conclusion.
16. To ensure that all the cases of accounts of election expenses of candidates pertaining to the last Assembly elections have been disposed of.

Ethical Voting:-

17. To form Booth Level Awareness Groups (BAGs) and equip them with all ethical voting materials and the software to upload photo/video of malpractices and to ensure that the DEOs have sensitisation meeting with BAGs for ethical voting campaign, signing pledge letters etc.
18. To organise meeting with all Citizen Societies (CSOs)/NGOs of the State, educationists, academicians, media person of the state to spread the message of ethical voting.
19. To prepare all advertisement matters like audio, video, visuals slogans etc. on ethical voting.

20. To organise debate, slogan, cartoon competitions in schools and colleges on ethical voting and to circulate pledge letters/signature campaign for ethical voting and against bribery.
21. To have partnership with media organisations on ethical voting campaign and penal provisions of bribery.
22. To update the website data on the status reports of the registered political parties regarding their annual Audit report, election expenditure statement and contribution reports.
23. To select a Partner Organisation for training and certification of Election Commission Return Preparers (ECRPs).

B. After announcement of election:-

24. To start functioning of the District Level Complaint Monitoring Centre, FSs, VSTs, VVTs, Accounting Teams from the date of announcement of election to capture expenditure of all major rallies, to attend to complaints and to enforce Model Code of Conduct. After announcement, the party expenses are to be captured by VST and FS and compiled reports sent to CEO, for each party, so that the expenditure statements filed by the parties are tallied subsequently.
25. MCMC to start functioning from date of announcement.
26. To make arrangements at district level, for up-loading scanned copies of all the Affidavits of Criminal cases, Assets & liabilities on the CEO website, within 24 hours of these being filed by candidates of the recognised political parties and in case of other candidates one day after the scrutiny of nomination for public display.
27. To direct the DEOs to ensure that the SSTs are properly manned and formed to start functioning from date of notification. The reporting by the teams in the relevant formats to start from the day of notification of election.
28. To ensure that CAPF are mixed in FS/SST in ESCs.

C. After issue of Notification of elections:-

29. To ensure that SSTs are functional in all constituencies and to see that all teams of EEM are functional at constituency and District level and to ensure that FS/SST are mixed with CPF in Expenditure Sensitive Constituencies.
30. To publicise in local language in all media about restrictions in carrying cash during election period, the checking of cash and the procedure for appeal against seizure.

31. To take note of the list of Star Campaigners received directly by the CEO office or from the Commission, within 7 days of notification of election and circulate among the DEOs/ROs and upload on the website.
32. To ensure that the copies of the Affidavits regarding Criminal cases, Asset and Liability are displayed on the notice board of DEOs and scanned copies are uploaded on the website within 24 hrs.
33. To ensure that the dates of three inspections of accounts by all Expenditure Observers are notified.
34. To ensure that the scanned copies of the registers of the candidates after each inspection are uploaded on the DEO's portal with link provided to the CEO's website.
35. To form State level MCMC and ensure timely disposal of suspected Paid News cases / connected grievances referred, if any.
36. To ensure that strict monitoring is done in ESCs and ESPs.
37. Teams involved in EEM like FS, SST, VST, VVT, EMC, Excise Team, MCMC, DEMC, Accounting Team, 24X7 District EEM Control room etc. are to be strengthened during the last 72 hrs. of poll and CPF be provided to the FS, SST where required, which are deployed near the polling stations.
38. To have police deployment plan during last 72 hrs as the police may be required for poll duty and in no case the FS, SST be disbanded during last 72 hrs.
39. To ensure that seizure reports are sent to the Commission by all Nodal officers in time.
40. To ensure that action is taken on complaints within half an hour.
41. To ensure that all major rallies are videographed.
42. To ensure that ROs promptly file FIR, in cases detected by FS/SST/Accounting Team.

D. On the Poll day:-

43. To forward to ECI (to the Secretary, EEM) the compiled CEO's report on EEM up to Poll day and including poll day (Ref. Annexure – C6) by/before 1.00 PM, for media briefing by the Commission at 5.00 PM.

E. After completion of elections:-

44. To ensure that all seized cash/items are released within 7 days of poll, if no FIR is filed, or, if not handed over to Income Tax Dept.
45. To ensure proper training at district level (within 23 days after declaration of result) for the candidates and the staff to be engaged at DEO office for receiving the election expense accounts from the candidates.

46. To ensure that Account Reconciliation Meeting is organised with all candidates on 26th day of completion of election, who will come prepared with their draft account statements/reports for reconciliation.
47. To prepare for up-loading on the website (all the Abstract Statement of accounts, filed by the candidates) within 3 days of receipt by DEO office.
48. To ensure that DEOs put on the notice board the details, mentioning the names of the candidates, date of lodging accounts and time and place at which such account can be inspected, within 2 days of filing of accounts by the candidates.
49. To ensure that DEOs send Scrutiny Reports within 38 days from the date of declaration of result to the CEO and the same is forwarded to the Commission by 45th day of declaration of result. (**Annexure-C3**)
50. To prepare plan for data entry of the "Scrutiny Report" of DEOs in Suvidha within 3 days of finalisation of scrutiny report by DEOs (**Annexure-C16**).
51. To pursue all police cases of election offences relating to bribe, where FIR was filed or court case filed and take them to their logical conclusion.
52. To dispose pending suspected Paid News cases, if any, by the State level MCMC before disbanding it and sending the list of cases of Paid News to Commission.
53. To forward the DEO's Scrutiny & Summary reports to the Commission within 7 days of receipt with comments. The CEO to ensure that DEOs send the scrutiny report along with the DEMC reports and notices and candidates' explanations, if any.
54. To ensure that the DEOs keep the evidences (video CDs etc.,) gathered during election and the Shadow Observation Register in safe custody, to be produced before the Commission in future, in case of a complaint.

Checklist for Candidates

[The check list is not exhaustive, in case of any doubt kindly refer to detailed instructions]

A. Up to the time of nomination

1. To open a separate bank account exclusively for election expenditure purposes, at least one day before filing of nomination.
2. To take a copy of Election Expenditure Register from the Returning Officer duly serial numbered and pages numbered and necessary certification regarding number of pages comprising of Cash Register, Bank Register and Day-to-Day Account Register, Abstract Statement (Part I to Part IV), Affidavit and Acknowledgment and to receive Compendium of Instructions on Election Expenditure Monitoring from the RO.
3. To notify name of the separate agent for election expenditure, if any, and inform the RO.
4. To attend or to ensure that the Expenditure Agent attends the training programme on election expenditure and on maintenance of Election Expenditure Register organised by the Returning Officer.
5. To know the ceiling of election expenditure of your constituency and the laws/ instructions regarding election expenditure monitoring.
6. To obtain copy of the notification or rates of election campaign items by the DEO.
7. To go through all instructions on Election Expenditure Monitoring and contact Election Expenditure Monitoring Nodal Officer in case of doubt.
8. To train all workers on the Election Expenditure Monitoring instructions.
9. To avail the facility of Election Commission Return Preparers (ECRP) for e-filing of Affidavits on Asset and Liability in Form 26. ECRP will render free service to the candidates.

B. From the date of nomination to the date of declaration of result

10. To maintain a day-to-day accounts of all election expenses in the Election Expenditure Register received from the RO.
11. To take permission regarding all vehicles to be used for election campaign and to ensure that the permission letter is displayed on windscreen of each such vehicle.
12. To be aware that in case the candidate is not using any vehicles, it should be informed to RO and permission should be cancelled, otherwise deemed expenditure on such vehicles will be computed and added to his expenditure.

13. To take permission to hold rally/procession /public meeting with expenditure plan given in **Annexure-D1** of the compendium and submit before the date of such rally/ meeting to the RO.
14. To ensure that all expenses for the commercial vehicles hired for the rally are included in the accounts.
15. To ensure that all expenditure on rally attended by the candidate/ photo displayed/ name promoted are added to the account as per Commission's instruction. To ensure that expenses tally with the 'Shadow Observation Register'. Any underestimating/underreporting of election expenditure may lead to issuance of 'show cause notice by the R.O.
16. To be aware of the provisions of section 127 A of the R. P. Act, 1951 regarding printing of election posters, etc. and passing information to DEO and necessary declaration to be submitted by the Publisher and Printer in Appendix A & B on printing of poster and pamphlet on part of publisher and printer.
17. To know the provisions of sections 171 B to 171 I of IPC and section 123 of R. P. Act, 1951.
18. To maintain regularly the Day-do-Day accounts, cash book and bank book from the date of filing of nomination and include all expenses incurred on the date of filing of nomination.
19. To know the fact that all posters, banners, pamphlets even if printed/ published prior to nomination, but being used/displayed after nomination, shall form the election expenditure of the candidate.
20. To be aware that if the candidates sponsored by any political party (recognised or unrecognised) he should check as to whether list of Star Campaigners submitted by the party to the Commission and CEO has been provided to the Returning Officer/Expenditure Observer/Election Expenditure Monitoring Teams for claiming benefit u/s 77 of the R.P. Act 1951 by the party within 7 days of date of notification of Election.
21. To get the details of travel expenses of Star Campaigners (like helicopters) from the party so that necessary correct entries are made in his account statement and to inform the RO within 5 days after landing of aircraft/helicopter in his constituency, about the hiring charges paid/payable to the company owning/leasing the aircraft of the helicopter, names of passengers and name of the political party (if the party had borne the expenses for hiring).

22. To ensure that all expenditure in excess of Rs. 10,000/- and all receipts, contributions, loans, deposits, advances in excess of Rs.10,000/- should not be in cash, and should be by cheque or draft or bank transfer, through the bank account exclusively opened for the election expenditure purpose.
23. To maintain all the details relating to receipts of funds from party, from own funds, receipts from others by way of donations/gifts/loans etc. Even outstanding/payable amounts are to be included.
24. To ensure that in respect of the services/goods received in kind, the name and address of persons must be mentioned in the Accounts register and also be added as expenditure of the candidate.
25. To know that the rates of various items/services utilised in election campaign are fixed by the DEO in consultation with the candidates/agents. As such the candidate should ensure that the rate chart is followed for maintaining the accounts.
26. To know that sharing of dais with star campaigner, appeal made by the star campaigner for vote in his favour shall result in the expenditure on such meetings etc. being treated as expenditure incurred by the candidate and not by the party.
26. To be present either personally or through the agent during the 3 inspections to be done by the Expenditure Observer during campaign period and produce all completed accounts/registers.
27. To respond within 48 hours to the communications or notices received from the R.O. regarding discrepancies found in the account of your election expenses.
28. To know about the "Paid news" and the procedure in which the paid news cases are to be added in the account of election expenses of the candidate.
29. To respond in time to the order passed by the MCMC (At District Level) as regards suspected cases of paid news brought to the notice of the candidate by the RO. If candidate disagrees with the order, an appeal is to be made before the State Level Media Committee, within the stipulated time.
30. To include the expenses incurred on maintenance of candidates' booths (Kiosks) for distribution of voter's slips on the poll day. The expenses include expenditure incurred on election of candidates' booths (Kiosks), logistics, remuneration paid to the workers/agents manning them and the expenses on snacks, food etc. (Schedule – 6 of Abstract statement of account).
31. To ensure that none of the party workers indulge in or extend support to bribing of electors, as defined in Section 171 B of IPC or Section 123 (1) of R. P. Act 1951.

C. After declaration or result

32. To attend personally or through the agent the training on procedure of lodging the accounts organised by DEO within 23 days of declaration of result and also **Account Reconciliation Meeting** organised on 26th day of declaration of result.
33. To be aware that in the above said meeting the candidates will be given another opportunity to reconcile the understated amount of their election expenses, if any. Therefore, the candidates should produce their draft of final accounts, so that the discrepancies can be reconciled.
34. To know that even if the candidate had already lodged his account prior to the above said meeting, he may revise the accounts within the statutory period of 30 days of the declaration of result in order to incorporate the findings of the District Expenditure Monitoring Committee.
35. To submit before the DEO, the account of election expenses, comprising of Bank Register, Cash Register, Day-to-Day account Register, Abstract Statement (Part I to Part IV and Schedules 1 to 10), all bills & vouchers (serially numbered) and Affidavit in **original**, duly filled up in all respect and self-attested copy of bank statement opened for expenditure purposes exclusively, within 30 days of declaration of result. If account is not lodged within time and in the required manner, notice is issued by the Commission for disqualification u/s 10 A of the R. P. Act, 1951.
36. To obtain acknowledgment as a proof of lodging the account from the office of the DEO, giving date and time of lodging of the account.
37. To sign the Abstract Statement and Affidavit himself and all bills and vouchers are signed by you or your election agent:
38. To submit copy of the reply given to the Returning Officer or Expenditure Observer at the time of inspection of register in respect of discrepancies pointed out by DEMC.
39. To avail additional facility of Election Commission, Return Preparers and Chartered Accountants for e-filing of accounts and the Abstract statement of accounts of election expenses.

Checklist for Political Parties

[The check list is not exhaustive, in case of any doubt kindly refer to detailed instructions]

A. After announcement of election:

1. To ensure that all candidates of the party open a separate bank account exclusively for election expenditure purposes, at least one day before filing nomination and present a self-attested copy of that account to the Returning Officer at the time of filing nomination:
2. To obtain a copy of the Compendium of Instructions on Election Expenditure Monitoring, in local language from the CEO.
3. To nominate a nodal political leader at state level, who will co-ordinate with CEO and Commission on Election Expenditure Monitoring and who will be the Master Trainer of party workers and candidates on election expenditure.
4. To ensure that Nodal Officer attends the training programme on election expenditure and on maintenance of Election Expenditure Register by the Returning Officer/DEO.
5. To ensure that all contribution reports and annual audit reports of previous years, all election expenditure statements of previous elections are filed in time. The free service of Election Commission on Return Preparers (ECRP) may be taken for filing such reports.
6. To ensure the following: -
 - (a) Amounts paid to candidate (if any) are by way of cheque/draft/bank transfer only (not in cash).
 - (b) To maintain details of receipts and details of all expenses from the date of announcement of election till declaration of result, for preparation of correct election expenditure statements of the Party subsequently.
 - (c) To incur expenditure on payment to a single person/entity exceeding Rs. 10,000/- in a day by way of cheque/draft/bank transfer only (not in cash).
 - (d) Amount payable/outstanding also to be recorded and included in the account.
 - (e) Notional value of all receipts in kind and/or as complimenting are also to be included in the accounts.

B. From the date of nomination to date of declaration of result

7. To ensure that the list of Star Campaigners has been provided to the CEO and Election commission of India within 7 days of the issue of notification of the election. Otherwise all expenditure incurred on the travels of Star Campaigners will be booked

in the account of the candidate and the benefit within the meaning of explanation (2) of section 77 of the R. P. Act, 1951 cannot be availed).

8. To ensure that while the expenditure for general party propaganda are accounted for by the party, the campaign expenditure by the party, propagating for candidate(s) with their name, photo or sharing dais etc. shall be added to the candidates, as per instructions of the Commission.
9. To take due permission to hold rally/procession /public meeting from the R.O. concerned.
10. To be aware of the provisions of the section 127 A of the R. P. Act, 1951 regarding the passing information to RO and necessary declaration to be submitted by the Publisher and Printer in Appendix A & B on printing of poster and pamphlet on part of publisher and printer.
11. To inform the party functionaries and candidates about the provisions of the sections 171 A to 171 I of IPC and particularly that procuring or promoting the prospect of the candidate without his authority shall lead to punishment of the concerned persons.
12. To educate the party workers regarding penal measures under sections 171 A to 171 I of IPC and section 123 of R.P. Act, 1951 and particularly section 171 B of IPC and section 123(2) of R. P. Act, 1951 regarding bribery of electors.
13. To inform the candidate about the name and hiring charges of the company, providing the service of helicopters and aircrafts to the party, during election rally in his/her constituency as per instructions of the Commission.
14. To apprise the candidates sponsored by the party to avail additional facility of Election Commission Return Preparer Scheme (ECRP) for e- filing of affidavit(in Form 26) of criminal cases, assets, liabilities and educational qualifications, by the candidates and also about the e- filing of the Abstract statement of accounts of election expenses.

C. After declaration or result

15. The political parties have to file (i) a part statement, in addition to (ii) the final statement of election expenditure required to be filed by the parties as above (within 75 days/90 days of completion of the general election to the Legislative Assembly/Lok Sabha), in respect of the lump sum payments made by the party to the candidate, within 30 days after declaration of results of elections to Legislative Assembly/Lok Sabha in the prescribed format, before the Election Commission of