

**STATE ELECTION COMMISSION, ODISHA,
TOSHALI BHAWAN, BLOCK-B2, 1ST FLOOR,
SATYANAGAR, BHUBANESWAR-751007.**
E-mail ID – stateelectioncommission.odisha@gmail.com
Fax No. 0674-2573494

**Guidelines for Expenditure Observers for
General Elections to Panchayats, 2022**

ORDER No. 4382, Dt. 01/12/2021

Appointment

**Leave and
absence from
headquarters**

1. Expenditure Observers of the Commission are appointed under plenary powers available to the Commission under the Constitution of India. They are the appointees of the Commission working under the superintendence, control and discipline of the Commission for the period from their appointment until they are relieved after the process of election is complete.
2. Before the Expenditure Observers are sent to the district (s), a letter of appointment as Expenditure Observer and the district allotted will be handed over to them by the Commission. If any Expenditure Observer is kept on reserve list, that fact will also be intimated to him. Each Expenditure Observer will be supplied with copies of Act & Rules, Guidelines on the subject for performance of their work.
3. No Officer, appointed as Expenditure Observer or kept in reserve shall proceed on leave without prior approval of the Commission within the period of their appointment for the above purpose.
4. The Commission would like to make it clear that after appointment by the State Election Commission as an Expenditure Observer or kept in the reserve list, services of the concerned officer are exclusively at the disposal of the Commission even though while at headquarters he may attend to his own official duties for his basic post from which he has been deputed to the Commission. It is made clear that during this period he shall not go on any other official tour relating to his basic post as his services at anytime may be required by the Commission to cause an enquiry into any allegation or to submit any report to the Commission.

**Briefing
meeting**

5. It is compulsory for all Expenditure Observers to attend briefing meeting convened by the Commission. The briefing meeting must be attended without exception whether the officer is allocated any district or put on the reserve list.

**Ceiling and
maintenance
of Accounts**

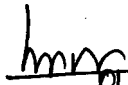
6. The Commission has prescribed a ceiling for the candidates contesting Zilla Parishads, Panchayat Samiti Members and Sarpanches. The ceiling limit at present has been fixed at Rs.5,00,000/- for Zilla Parishad Member and Rs.2,00,000/- for Panchayat Samiti Member and Sarpanches.
7. The Commission has also prescribed ceiling on use of vehicle in electioneering. A candidate contesting for Zilla Parishad Member can use five jeeps/cars and ten numbers of two wheelers. A candidate contesting for Panchayat Samiti Member and Sarpanch can use two cars or jeeps and five numbers of two wheelers. Any contesting candidate in lieu of four wheelers may use three wheelers within the maximum number prescribed.
8. Each contesting candidate will be supplied with the required forms in Odia for maintenance of day-to-day account and complete account. These forms will be supplied by the Election Officer i.e. Sub-Collector to the candidates for Zilla Parishad and Block Development Officer to the candidates for Panchayat Samiti and Sarpanch.
9. A register duly page numbered and authenticated by the Election Officer, Sub-Collector for the Zilla Parishad Member, Block Development Officer to the Candidates for Panchayat Samiti Member and Sarpanch will be maintained by each candidate after final publication of the list of contesting candidates. They will maintain the day-to-day account including the expenditure on vehicle in Form No. 1 to be entered in the said register. The copy signed by the Election Officer containing Registration Number, type of vehicle and name of the owner of the vehicle shall form part of the register. The contesting candidate shall also be told to furnish the complete account after declaration of the result in the Form No. 2 to be entered in the same register to one Collector/Block Development Officer.

10. The Expenditure Observer will scrutinize the day-to-day expenditure including vehicle expenditure to be maintained in the register at the place and hour to be published in the Notice board of Sub-Collector and BDO by putting the initial and the name of the person who produced the register.
11. The Commission has issued instructions that verification of expenditure can also be done by any other officers authorised by the Commission. The Expenditure Observer may take assistance of other Election Officers namely ADM, PD, DRDA, PA, ITDA, Sub-Collector and BDO for verification of the day-to-day account. In case, the candidate or his agent failed to produce the register on the appointed time and place the Election Officer i.e. Sub-Collector and Block Development Officer may be told to verify the register on a subsequent date.
12. All documents such as vouchers, receipts, bills, acknowledgements in support of the expenditure incurred or authorized are to be verified. They have to be properly maintained in the correct chronological order along with the aforesaid register.
13. As elections will be held in a phased manner taking Block(s) as unit, it is required to prepare the Schedule so that verification of day-to-day account of expenditure of the candidates for Zilla Parishad, Panchayat Samiti and Gram Panchayat coming under that Block can be done at the Block Headquarters.
14. The Expenditure Observers are to prepare schedule of inspection in such a manner that the day-to-day account can be verified at least twice during the period of electioneering.
15. The Commission will issue instructions to the District Collectors regarding the arrangement for boarding, lodging and transport of the Observers. Security and secretarial assistance, if necessary will be provided by the Collector. The Expenditure Observers are required to intimate their tour programme in advance to the concerned Collector.
16. The Expenditure Observer appointed will call on the Collector who as the Chief Election Officer of the district will brief him on the intricacies

**Tours and
visit**


Memo No. 4383/SEC., Date 01/12/2021

Copy forwarded to Principal-Secretary to Government Panchayati Raj & D.W. Department. for information and necessary action.


Secretary 01/12/21

Memo No. 4384/SEC., Date 01/12/2021

Copy to all Collectors/District Panchayat Officers for information and necessary action.


Secretary 01/12/21

The Expenditure Observer's Report

Name of Observer	
District	

Sl. No.	Subject	Observer's report
1.	Whether the Observer had prepared a schedule for inspection of Register (prescribed by the Commission) regarding maintenance of day-to-day accounts of election expenses of each of the candidates?	
2.	Total number of contesting candidates for Sarpanch, P.S. Member and Z.P. Member.	
3.	Whether a copy of the schedule was given to the candidates/their representative with instructions to bring the Register (prescribed by the Commission) for maintenance of accounts alongwith all evidence/documents, such as vouchers, receipts bills, acknowledgements etc. in support of the expenditure incurred	
4.	Whether the accounts of the Candidate were scrutinized by the Expenditure Observer?	
5.	Whether on the dates fixed for Scrutiny of accounts, the candidates made available, on demand, the Register alongwith documents pertaining to their account of expenditure incurred for inspection, to the Expenditure Observer at least two times during the process of election?	
6.	When was the date fixed for 1 st verification of election accounts? How many candidates produced vouchers for verification?	

7.	When was the date fixed for 1 st verification of election accounts? How many candidates produced vouchers for verification?	
8.	How many candidates failed to produce the register maintaining his/her daily account of election expenses?	
9.	Whether all documents such as vouchers, receipts, bills, acknowledgements etc. in support of expenditure incurred or authorized were maintained in correct chronological order in the aforesaid register.	
10.	In case default by the candidate, was the collector informed to get the expenditure verified by any of his representative?	
11.	Whether there was any occasion when the vouchers were not accepted by the Observer?	
12.	Name of the candidate, if any, who exceeded the prescribed ceiling of expenditure with details;	
13.	General observation/remarks;	

Signature of Observer