



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

Tel. Commissioner: 2232632 / Secretary: 2232631.

Fax: 0832-2431881/E-Mail: comm-gsec.goa@nic.in

No. . 4/10/MCN&S/2015-SEC /

Dated:02-09-2015

O R D E R

Subject: Municipal Council Elections - Procedural requirements for lodging of the accounts.

- Read: 1. Order No.4/10/2015-15/SEC-2/1371 dated 11/08/2015.
2. Order No. 4/10/MCN&S/2015/SEC/1471 dated 28/08/2015.
3. Order No. 4/102014-15/SEC/1419 dated 17/08/2015.

In exercise of the powers vested in me under Article 243 ZA of the Constitution and Section 10A of the Goa Municipalities Act, 1968 procedure for lodging of the accounts by the candidates is prescribed as below:-

Role of Candidates:

All the candidates shall submit the statement of accounts (Register of Accounts as provided by Returning Officer (RO) to the candidates during the filing of nominations) along with abstract statement as prescribed in the Form M-25. RO shall make this order available along with enclosed Form M-25 to all the contesting candidates at the earliest. The abstract shall be submitted by the candidate along with bills, vouchers, bank statement, if applicable and other supporting documents. The abstract shall give bifurcation of major item of expenditure along with the further bifurcation of the expenditure, making it clear whether the expenditure is out of the candidates own fund, political party represented by the candidate and/or any other body or association.

The accounts shall be submitted at the offices of the respective Municipal Council Election Officer (MCEO) within 30 days of the election result without fail. Candidates may note that in case of discrepancies on any item of expenditure which was pointed out by the Expenditure Observer or the RO at the time of inspection of the accounts, the explanation for the discrepancy on such items should be annexed separately.

Scrutiny by Expenditure Observer:

As soon as the accounts of the candidates are received or as the MCEO may decide, the Expenditure Observers will be deputed to the Office of MCEO and scrutinise the statement of accounts and the abstract statements. **The concerned Head of the Department of the Expenditure Observer should relieve the said officer at the request of the MCEO without fail.**

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Expenditure Observer should check whether the account submitted by the candidate or his election/ expenditure agent is complete in all respects and is duly signed by the candidate. It shall also be checked that all the documents which are required to be submitted along with the account statement, such as register, abstract statements, copies of the bank statement, bills and vouchers are enclosed with the account. Bills and vouchers should be duly signed by the candidate. If, incomplete accounts are lodged, the deficiencies may be communicated in writing to the candidate or his election agent on the spot, with instructions to file correct and complete accounts to Expenditure Observer on a particular date and time.

In case of discrepancies on any item of expenditure which were pointed out by the Expenditure Observer or the RO at the time of inspection of the expenditure register, the Expenditure Observer may ensure that the explanation along with the reasons for the discrepancies on such items is annexed separately. The explanation may be studied by the Expenditure Observer and he may satisfy himself about the explanation and record the observations on the cases involving significant expenditure.

The Expenditure observer shall assist the MCEO in scrutinising the accounts of the candidates and abstract of expenditure. The MCEO in preparation of the final report to be forwarded the State Election Commission may like to requisition the services of an officer of Accounts Officers rank.

Role of MCEO in finalisation of the accounts of expenditure by the candidates

MCEO shall arrange to get the accounts of expenditure by the candidates with the help of Expenditure Observers within 15 days from the last date of submission of accounts by the candidates i.e 45 days from the declaration of the results.

MCEO after the completion of the scrutiny of the accounts shall arrange to forward the abstracts of the candidate's expenditure and the report as prescribed in Form M-26 along with candidates summary as indicated in the Form M-25 (both attached along with for information) to be submitted.

MCEO may destroy all the register of accounts and other material associated with the expenditure monitoring of the candidates after 12 months of declaration of results with an exception of those cases that involve disputes in election petition or in any other court.

Dr. M. Modassir, IAS (Retd.)
Goa State Election Commissioner
Panaji, Goa

To,

1. The MCEO/Collector & District Magistrate (North).
2. The MCEO/Collector & District Magistrate (South).
3. All RO's.
4. All ARO's.
5. The Director of Accounts, Government of Goa, Panaji – Goa.

Copy to:

1. The Chief Secretary, Government of Goa, Secretariat Complex, Porvorim.
2. The Secretary (Finance), Government of Goa, Secretariat Complex, Porvorim.