

*Election Exp. Observer's  
Instructions*



**STATE ELECTION COMMISSION  
NCT OF DELHI  
NIGAM BHAWAN, KASHMERE GATE, DELHI  
Phone 23911647, 23914156, 23952340, Fax: 23911631**

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From,

The Returning Officers,  
Bye- Elections to Ward \_\_\_\_\_ (No. and Name)  
North/East Delhi Municipal Corporation.

To,

Sh./Smt./ Kum. \_\_\_\_\_  
Candidate for Bye- Elections to \_\_\_\_\_ (Ward)  
North/East Delhi Municipal Corporation.

**Subject:- Bye-Elections to Five Wards of North/East Delhi Municipal Corporation of Delhi, 2021 - Maintenance of account of election expenses and lodging of true copy thereof by each contesting candidate.**

Your attention is invited to Rule 104 of the Delhi Municipal Corporation (Election of Councillors) Rules, 2012 (copy of relevant extracts enclosed) which stipulates that every candidate at an General Election to any of the Municipal Corporation of Delhi either by himself or his election agent, keep a separate and correct account of all day to day expenditure in connection with the election incurred or authorized by him or by his election agent between the date on which he/she has been nominated and the date of declaration of the result of General Election to that ward of the Municipal Corporation of North Delhi/South Delhi/East Delhi.

1. Your attention is also invited to the provision of Rule 104 (copy enclosed) which further stipulates that every contesting candidate at an election/bye-election to a ward of a Municipal Corporation of Delhi shall, within 10 days from the declaration of election result, lodge with the concerned Returning Officer, an account of the election expenses which shall be a true copy of the account kept by him or by his election agent, for the period he/she files his/her nomination paper with the Returning Officer till the declaration of the results (both days inclusive).

2. The limit of expenditure for election expenses has been fixed by the Commission in the present case, as Rs.7,00,000/- (Rupees Seven lakh only) for a candidate for Bye Elections to a ward of any of the North & East Municipal Corporation of Delhi.

3. Please note that if you fail to comply with the requirements of law regarding the lodging of account of election expenses, and file your account of expenditure within 10 days of the declaration of result with the Returning Officer, you will be liable to be disqualified for a period of six years as per provisions of Rule 110 of the above mentioned Rules.

4. The account of election expenses to be kept by you or by your authorized election agent under the aforesaid rules, shall contain the particulars of expenditure as prescribed in Rule 103 of the above rules and in pursuance of the 'Instructions for maintenance of account of election expenses' being supplied to you on the day you file the nomination papers.

5. A register in the prescribed format for the maintenance of the account of election expenditure and a note containing instructions to maintain such account are enclosed for your guidance and necessary action. An affidavit in Form 20 has also to be given by you.

6. You are directed to allow inspection of the Account of Election expenses/records to the undersigned, to the Expenditure Observer of your ward and to any other officer authorized by the Commission in this behalf during the period of your filing of nomination and the date of declaration of the result of the bye-election of the ward cited above.

7. You are requested to acknowledge the receipt of this letter alongwith its enclosures immediately in the enclosed acknowledgement form.

Yours faithfully,

**RETURNING OFFICER,**

**No. & name of Ward \_\_\_\_\_, North/East Delhi Municipal Corporation,**

**Enclosures:-**

1. Extracts of relevant Rules 103 to 110 DMC (Election of Councillor) Rules, 2012 of the as mentioned in para 1 above.
2. Commission's Order No. SEC/LAW/F.6/275/04/4401 dated 09/03/2020 prescribing the maximum limits of election expenses.
3. Instructions for maintenance of Account of Election expenses.
4. Register No. ....for maintenance of Account of Election expenses.
5. Acknowledgment Form.
6. Proforma for affidavit in Form-20

**Extracts of Rules 103 to 110 of the DMC(Election of Councillors)Rules, 2012**

**ELECTION EXPENSES**

**103. Account of Election Expenses .-** Every candidate at an election to a ward shall, either by himself or by his election agent, keep a separate and correct account of all expenditure in connection with the election, incurred or authorized by him or by his election agent between the date on which he has been nominated and the date of declaration of the result.

**Explanation.-** For the removal of doubt, it is hereby declared that any expenditure incurred in respect of any arrangement made, facilities provided or any other act or thing done by any person in the service of the Govt. or the Corporation and belonging to any of the classes mentioned below, in the discharge or purported discharge of his official duty as mentioned in the following proviso shall not be deemed to be expenditure in connection with the election incurred or authorized by a candidate or by his election agent for the purpose of this rule.

- (a) gazetted officers ;
- (b) stipendiary judges and Magistrates ;
- (c) members of the Armed Forces of the Union ;
- (d) members of the Police Forces ;
- (e) excise officer ;
- (f) officers and staff of the Corporation ;
- (g) revenue officers other than village revenue officers known as lambardars, malgujars or by any other name, whose duty is to collect land revenue and who are remunerated by a share of, or commission on, the amount of land revenue collected by them but who do not discharge any police functions ; and
- (h) such other class of persons in the service of Government and a Corporation as may be prescribed :

Provided that where any person, in the service of the Govt. or the Corporation, as the case may be, and belonging to any of the classes aforesaid in the discharge or purported discharge of his official duty makes any arrangements or provides any facilities or does any other act or thing for, to, or in relation to, any candidate or his agent or any other person acting with the consent of the candidate or his election agent (whether by reason of the office held by the candidate or for any other reason), such arrangements, facilities or act or thing shall not be deemed to be assistance for the furtherance of the prospects of that candidate's election.

**104. Lodging of accounts with the Returning Officer:-** (1) Every contesting candidate at an election of a ward shall, within ten days from the date of election of the returned candidate, lodge with the Returning Officer an account of his election expenses which shall be a true copy of the account kept by him or by his election agent.

(2) Every contesting candidate at an election to a ward shall also file an affidavit in Form 20 in token of authenticity of the account of election expenses as maintained & submitted by him.

**105. Particulars of Account of Election Expenses;-** (1) The account of election expenses to be kept by a candidate or his election agent under rule 103 shall contain the following particulars in respect of each item of expenditure from day to day namely:-

- (a) the date on which the expenditure incurred or authorized ;
- (b) the nature of the expenditure (as for example, traveling, postage or printing and the like) ;
- (c) the amount of the expenditure :-
  - (i) the amount paid ;
  - (ii) the amount outstanding ;
- (d) the date of payment ;
- (e) the name and address of the payees ;
- (f) the serial number of vouchers in case of amount paid ;
- (g) the serial number of bills, if any, in case of amount outstanding ;
- (h) the name and address of the person to whom the amount outstanding is payable.

Form to be prescribe

(2) A voucher shall be obtained for every item of expenditure unless from the nature of the case, such as postage, travel by rail and the like, it is not practicable to obtain a voucher.

(3) All vouchers shall be lodged along with the account of election expenses, arranged according to the date of payment and serially numbered by the candidate or his election agent and such serial numbers shall be entered in the account, under item (f) of sub-rule (1).

(4) It shall not be necessary to give the particular mentioned in item (e) of sub-rule (1) in regard to items of expenditure for which vouchers have not been obtained under sub-rule (2).

**106. Notice by Returning Officer for inspection of account:-**The Returning Officer shall, within two days from the date on which the account of election expenses has been lodged by a candidate under rule 104, cause a notice to be affixed on his notice board specifying:-

- (a) the date on which the account has been lodged ;
- (b) the name of the candidate ; and
- (c) the time and place at which such account can be inspected.

**107. Inspection of account and the obtaining of copies thereof:-** Any person shall on payment of a fee of ten rupee be entitled to inspect any such account and on payment of such fee as may be fixed by the Commission in this behalf be entitled to obtain attested copies of such account or of any part thereof.

**108. Report by the Returning Officer as to the lodging of the account of election expenses and the decision of the Commission thereon:-**(1) As soon as may be after the expiration of the time specified in rule 104 for the lodging of the accounts of election expenses at any election to a ward, the Returning Officer shall report to the Commission:-

- (a) the name of each contesting candidate ;
- (b) whether such candidate has lodged his account of election expenses and if so, the date on which such account has been lodged ; and
- (c) whether in his opinion such account has been lodged within the time and in the manner required by these rules.

(2) Where the Returning Officer is of the opinion that the account of election expenses of any candidate has not been lodged in the manner required by these rules, he shall with every such report forward to the Commission the account of election expenses of that candidate and the vouchers lodged alongwith.

(3) Immediately after the submission of the report referred to in sub-rule (1) the Returning Officer shall publish a copy thereof by affixing the same to his notice board.

(4) As soon as may be after the receipt of the report referred to in sub-rule (1) the Commission shall consider the same and decide whether any contesting candidate has failed to lodge the account of election expenses within the time and in the manner required by these rules.

(5) Where the Commission decides that a contesting candidate has failed to lodge his account of election expenses within the time and in the manner required by these rules it shall by notice in writing call upon the candidate to show cause why he should not be disqualified under rule 110 for the failure.

(6) Any contesting candidate who has been called upon to show cause under sub-rule (5) may within twenty days of the receipt of such notice submit in respect of the matter a representation in writing to the Commission, and shall at the same time send to the Returning

Officer a copy of his representation together with a complete account of his election expenses if he had not already furnished such an account.

(7) The Returning Officer shall, within five days of the receipt thereof, forward to the Commission the copy of the representation and the account, if any, with such comments as he wishes to make thereon.

(8) If after considering the representation submitted by the candidate and the comments made by the Returning Officer and after such inquiry as it thinks fit, the Commission is satisfied that the candidate has no good reason or justification for the failure to lodge his account, it shall declare him to be disqualified under rule 110 for a period of six years from the date of the order, and cause the order to be published in the Official Gazette.

**109. Maximum Election Expenses:-**(1) The total of the expenditure of which account is to be kept under rule 103 and which is incurred or authorized in connection with an election to a ward shall be fixed by the Commission.

(2) the incurring or authorizing of expenditure in contravention of sub-rule (1) shall amount to corrupt practice within the meaning of section 22 of the Act.

**110. Disqualification for failure to Lodge Account of Election Expenses:-** If the Commission is satisfied that a person:-

(a) has failed to lodge an account of Election expenses within the time and in the manner required by these rules, and

(b) has no good reason or justification for the failure, the Commission shall, by order published in the Official Gazette, declare him to be disqualified and any such person shall be disqualified for a period of six years from the date of the order.

**STATE ELECTION COMMISSION, N.C.T. OF DELHI,**  
**NIGAM BHAWAN, KASHMERE GATE, DELHI**

**Instructions to candidates regarding maintenance of accounts of election expenses.**

The attention of each candidate at an election of ward of a Municipal Corporation of Delhi is invited to Rule 103 of the Delhi Municipal Corporation (Election of Councillors) Rules, 2012, wherein the manner of keeping the record of election expenses is laid down in detail. Besides, Section 171-H & 171-I of Indian Penal Code are also relevant wherein punishment for not maintaining the election expenses account during election has been prescribed besides being disqualified for a period of six years as per rule 110 of the above said rules..

2. The election expenses shall include all day-to-day expenses incurred or authorized by the candidate or his agent on publishing posters, hand bills, organizing rallies, public meetings, making advertisement or by all such other means etc. with a view to promote and procure a seat for candidate. Thus all the expenditure incurred on the election by a candidate shall be termed as election expenses.
- 2A. The candidates of a ward and the general public can inspect such accounts of election expenses with the concerned Returning Officer on payment of inspection fee as prescribed by the Commission w.e.f. 04/03/2021 to 12/03/2021 In case a complaint has been lodged with the Returning Officer or with the Election Commission against a candidate whose return of election expenses has been alleged to have contained wrong/false information/expenditure and/or it has been found that amount incurred on election advertisements by a party or association in favour of a candidate is not included in the return of election expenses of a candidate, the Election Commission, in such complaints or suo moto, be competent to conduct detailed enquiry into the expenditure shown in the said return of expenditure to find out whether such expenditure has been shown therein or not and also to find out the falsity of the contents of the return of expenditure as complained. In case the allegations made in the complaint is/are found genuine and on enquiry made, these are proved to be correct, the Election Commission shall disqualify the candidate concerned for a period of 6 years under the provisions of rule 110 of the Delhi Municipal Corporation (Election of Councillors) Rules, 2012. In such cases, the Commission shall also afford an opportunity of hearing to the concerned candidate before taking a final decision in the matter.
3. Every candidate has to lodge the election expenses record of all expenditures incurred by him or by his election agent maintained in accordance with the above rules between the date of his nomination to the date of declaration of the result of election. The candidate, who had withdrawn from contest subsequently for any of the reason shall have to keep & submit the account of the election expenses to the Returning Officer concerned.



4. While submitting the election expenditure account, the candidate has to submit all the vouchers arranged according to the date of payment, serially numbered as has been entered in the account register.
5. The account may be maintained either in English or in Hindi containing the particulars mentioned in Rule 103 of the said rules.
6. A model proforma and a register for the maintenance of the account of expenditure showing the particulars which the account of election expenses should contain are enclosed.
7. Incurring or authorizing election expenses in connection with an election to a ward of a Municipal Corporation of Delhi expenses in connection with an Bye-Elections to a ward exceeding Rs. 7,00,000/- (Rupees Seven lakh only) shall amount to corrupt practice and the candidate will be disqualified for 6 years.
8. Each candidate while lodging the return of his election expenses in the prescribed proforma shall also file an affidavit (on oath) in form 20 stating that all the election expenditure have been completely & unexceptionally included in the return.
9. The Returning Officer concerned may super check the authenticity of the return filed through the above procedure and the candidate shall be personally responsible for any lapse or misrepresentation.
10. The candidates are required to produce the register of account of election expenses to the Returning Officer or the Election Expenditure Observer or any other authorized officer of the Commission on demand during the process of the election. Failure to produce the record of election expenses on demand will be considered as a major default and action under relevant provision of laws and rules will be taken against such candidates.
11. Every candidate at an election to a ward shall within ten days from the date of election of the returned candidate shall have to lodge with the concerned Returning Officer an account of his election expenses, which shall be true copy of the account kept by him or by his election agent.
12. On the failure to lodge the return of election expenses within the prescribed time and manner with the concerned Returning Officer, a candidate is liable to be disqualified for six years as per election law.



(S.K. SRIVASTAVA)  
STATE ELECTION COMMISSIONER  
NCT OF DELHI

**Dated**





**NOTES**

1. The report of Returning Officer to be sent to the State Election Commission should cover all nominated/contesting candidates, whether they have been nominated/withdrawn/elected or defeated at the poll.
2. The number and name of the ward shall be the same as given in the Delimitation Order. Names of the candidate shall be spelt in the statements as given in list of contesting candidates.
3. To determine the last date by which the accounts of election expenses are to be lodged by the candidates, the date on which the returned candidate has been declared elected, shall not be taken into account while calculating the period of ten days.
4. Expenditure account lodged by candidates after the last date fixed for the purpose may also be accepted, examined and defects, if any, noticed therein, recorded in column 7 of the proforma of report by the Returning Officer. Date and time of receipt shall be clearly marked on such account and Commission informed as per instructions given above.
5. The date on which the election expenses account is received by the Returning Officer from the candidates must be indicated in each case while sending the same to the State Election Commission.

No;F. SEC/MCD/Bye-Elections/2021/ 8011

Dated 29/01/2021

Copy forwarded for information & necessary action to:-

1. All the Returning Officers.
2. All the Expenditure Observers.

  
(P.K. Goel)  
DY. SECRETARY

**ANNEXURE - 'B'**

**FORMAT OF AFFIDAVIT TO BE FILED BY A NOMINATED/CONTESTING  
CANDIDATE WHILE LODGING ACCOUNT OF HIS /HER ELECTION EXPENSES  
INCURRED IN CONNECTION WITH THE ELECTION TO WARD NO. \_\_\_\_\_  
OF THE \_\_\_\_\_ DELHI MUNICIPAL CORPORATION**

Before the Returning Officer, Ward No. \_\_\_\_\_ of the \_\_\_\_\_ Delhi Municipal Corporation.

Affidavit of Shri/Smt./Km. \_\_\_\_\_ son/wife/daughter of \_\_\_\_\_

I \_\_\_\_\_ son/ wife/ daughter of \_\_\_\_\_ aged \_\_\_\_\_ -  
\_\_\_\_\_ year r/o \_\_\_\_\_.

do hereby solemnly affirm and declare as under:-

- 1) That I was a nominated/contesting candidate at the bye-election to the two Municipal Corporation of Delhi from Ward No. \_\_\_\_\_, the result of which was declared on \_\_\_\_\_.
- 2) That I/my election agent kept a separate and correct account of all expenditure in connection with the above election for all expenditure incurred or authorized by me or by my election agent between \_\_\_\_\_ (the date on which I was nominated) and the date of declaration of the result thereof, both days inclusive.
- 3) That the said account was maintained in the Register furnished by the Returning Officer for the purpose and the said Register itself is annexed hereto with the supporting vouchers/bills mentioned in the said account
- 4) That the account of my election expenditure as annexed hereto includes all items of election expenditure incurred or authorized by me or by my election agent, the political Party which sponsored me, other associations/ body of persons and other individuals supporting me, in connection with the election and nothing has been concealed or withheld/ suppressed there-from.
- 5) That the Abstract statement of Election expenses annexed as Annexure-II to the said account also includes all expenditure incurred or authorized by me, my election agent, the political party sponsored me, other associations/ body of persons and other individuals supporting me, in connection with the election.
- 6) That the statement in the foregoing paragraphs (1) to (5) are true to best of my knowledge and belief, and nothing is false and nothing material has been concealed.

Place \_\_\_\_\_

Dated \_\_\_\_\_

**DEPONENT**

Solemnly affirmed/sworn by \_\_\_\_\_ at \_\_\_\_\_ this day of \_\_\_\_\_ before me.

(Signature and seal of the attesting authority, i.e. Magistrate Ist class or oath Commissioner or Notary Public).

**OFFICE OF THE  
RETURNING OFFICER,  
FOR GENERAL ELECTION  
TO  
NORTH/EAST DELHI MUNICIPAL CORPORATION -2021**

**ACKNOWLEDGEMENT SHEET**

**Subject:-** Bye-Elections to North/East Municipal Corporations of Delhi-2021, scheduled to be held on 28.02.2021- Filling of nominations – Receipt of important papers supplied by the Returning Officer.

I \_\_\_\_\_ son/wife/daughter of \_\_\_\_\_,  
a nominated candidate for the above-mentioned election of Councillor from Ward  
No. \_\_\_\_\_, of the North/East Delhi Municipal Corporation acknowledge the receipt of  
the following papers:-

1. Extracts of relevant Rule 103 to 110 of the Delhi Municipal Corporation (Election of Councillors) Rules, 2012 as mentioned in the letter.
2. Commission's Order \_\_\_\_\_ dated \_\_\_\_\_ prescribing the maximum limits of election expenses.
3. Instructions for maintenance of Account of election expenses.
4. Performa for Affidavit in form 20.
5. Expenditure Register No. \_\_\_\_\_ for maintenance of Account of Election expenses.
6. Order No. \_\_\_\_\_ dated \_\_\_\_\_ issued by State Election Commissioner, NCT of Delhi and two Affidavits in Form 21 and 22 regarding criminal past of the candidate, if any, his/her assets and liabilities, his/her educational qualifications etc. (already attached with the set of nomination papers).

\_\_\_\_\_  
Signature of candidate

Date \_\_\_\_\_

No. & Name of Ward \_\_\_\_\_