(DEO) within 30 days of the declaration of result of the election.

Submit Election expenditure account with the District Election Officer
include all expenses incurred on the day of nomination.

- DAY ACCOUNTS: Cash Book and Bank Book from the date of filing of nomination to the date of declaration of result (both cash and deposit).

7. MAINTENANCE OF ACCOUNTS:

- From the date of nomination to the date of declaration of result, follow the maintenance of accounts.

6. OFFICIAL RATE LIST:

- To obtain a copy of the rates of election expenditure.

5. TRAINING PROGRAMME:

- Attend the training programme organized by the OEC.

4. AGENT FOR ELECTION EXPENDITURE:

- To notify the name of a separate account for election expenditure, if any, and inform the RO.

3. COMPLIANCE OF INSTRUCTIONS ON ELECTION EXPENDITURE:

- Prepare the Declaration and Acknowledgment form.
- Prepare a copy of the Account Register.
- Prepare a copy of the Bank Register.
- Prepare an account in the number of copies in Cash Register.
- Prepare an account in the number of copies in Bank Register.
- Prepare an account in the number of copies in the Revenue Officer.
- Prepare an account in the number of copies in the Revenue Officer.

2. ELECTION EXPENDITURE REGISTER:

- To keep a copy of the Election expenditure register.

1. SEPARATE BANK ACCOUNT:

- To open a separate bank account for election expenditure.

- Actionable Powers for Candidates:
2. STAR CAMPAIGNER. ALLOCATION OF EXPENSES

2.1 Inspection of accounts. To prevent any false representation of the expenses incurred in connection with the campaign, the candidate shall not be entitled to receive any expenses unless the inspection of the accounts has been carried out by the Returning Officer by an independent Chartered Accountant or Auditor.

2.2 Expenditure in excess of Rs. 10,000. To ensure that all
campaign expenses incurred in excess of Rs. 10,000 are disclosed.

15. EXPENDITURE ON RELATIVES/PUBLIC MEETINGS. To know that

14. Expenditure on relatives/public meetings for any purposes, including advertisement, should be disclosed.

13. PREPARATION FOR PUBLIC MEETINGS. To ensure that the expenses for public meetings are disclosed.

12. COMMERCIAL VEHICLES. To disclose all commercial vehicles used.

11. NOT USING VEHICLES FOR WHICH PERMISSION HAS BEEN

10. VEHICLE PERMISSION. To take permission to use the vehicles.

9. ACCOUNTING FOR SERVICES/GOODS IN KIND. To account for all services or goods.

8. ACCOUNTING FOR RECEIPTS. To account for all receipts.

7. EXPENDITURE ON ADVERTISEMENTS. To account for all advertisements.

6. EXPENDITURE ON ARTICLES PURCHASED. To account for all articles purchased.

5. EXPENDITURE ON TRAVEL. To account for all travel expenses.

4. EXPENDITURE ON STAFF. To account for all staff expenses.

3. STRUCTURE OF THE CAMPAIGN. To account for all structural expenses.

2. STAR CAMPAIGNER. ALLOCATION OF EXPENSES

1. STAR CAMPAIGNER. To account for all star campaigner expenses.
33. ACKNOWLEDGEMENT

To obtain acknowledgment as a result of an objection, a notice may be issued by the Commission for Dismissal of Objection. The objection may be filed within a period of 30 days from the date of the publication of the final order. The Commission shall consider the objection and issue an order. The Commission's decision shall be final and binding on all parties. The final decision of the Commission shall be published in all newspapers and electronic media.

34. DISCLOSURE OF ACCOUNTS

The Director, Expenditure Monitoring Commission, in order to ensure the transparency of the transactions of the Commission, shall disclose the accounts of the Commission on a regular basis. The disclosure shall be made within 30 days from the date of the transaction. The disclosure shall be made in a manner that ensures the confidentiality of the accounts.

35. REVISION OF ACCOUNTS

The Commission reserves the right to revise the accounts of the Commission at any time to ensure accuracy. The revision shall be made in a manner that ensures the confidentiality of the accounts.

36. RECONCILIATION OF ACCOUNTS

The accounts of the Commission are reconciled on a weekly basis. The reconciliation shall be done manually to ensure accuracy.

37. TRAINING

To ensure the training of the staff, the Commission shall conduct training programs on a regular basis.

C. After declaration of result

Before the day of poll, the Commission shall conduct training programs on a regular basis.

28. DEClaration In PRint And ELECTonic MEDEIA

To issue the declaration in print and electronic media.

29. PArtICipate In cAMPAGn Thru ELECTonic InTernet

To participate in the campaign through electronic media.

30. RESponsE To NOtICE

To respond to notice.

31. New Form Of AFFidAVIt To BE FilTed By THE CANDIDATE

The candidate shall file an affidavit in the prescribed format.

32. INIncIDENT OF ELECTORS AS An OFFENSE To KNOW that

The Commission shall take action against the candidates found guilty of the offense.

33. MEDIA CERTIFICATION AND MONITORING

The Commission shall ensure the accuracy of the information published in the media.

34. SOCIAL MEDIA

To include social media in any advertisement.

35. Ex PeeTITIOn Of cAMPAGn ThRU ELECTonic InTernet

To participate in the campaign through electronic media.

36. responSE To NOtICE

To respond to notice.

37. MEDIA CERTIFICATION AND MONITORING

The Commission shall ensure the accuracy of the information published in the media.

38. SOCIAL MEDIA

To include social media in any advertisement.

39. Ex PeeTITIOn Of cAMPAGn ThRU ELECTonic InTernet

To participate in the campaign through electronic media.

40. responSE To NOtICE

To respond to notice.
be obtained on payment of such fee as fixed by the Election Commission.

2. RULE 88: Any person on payment of a fee of Rs. 1, shall be entitled to inspect:

(a) the name and address of the person to whom the amount notified is payable;
(b) the name and address of the person in whose account the amount is notified;
(c) the amount of dividend or in case of amount paid;
(d) the date of payment;
(e) the amount of dividend in case of dividend paid;

3. SECTION 15: A person is entitled to inspect information or copy of financial

statement and all other matters to be signed by candidates

4. SIGNATURE ON DOCUMENTS: To signify each page of the

statement.

6. SECTION 127: To be made of the provisions of section 127 of the R.

nomination form is submitted to the Returning Officer along with a copy of the

nomination form, the candidate shall be entitled to inspect:

4. SECTION 127: Every candidate is entitled to inspect the financial

statement of the following:

(a) the name and address of the person to whom the amount notified is payable;
(b) the date of payment;
(c) the amount notified;
(d) the amount of dividend paid.

5. SECTION 125: The candidate shall be entitled to inspect:

(a) the name and address of the person to whom the amount notified is payable;
(b) the date of payment;
(c) the amount of dividend paid;

6. SECTION 127A: To be made of the provisions of section 127 of the R.
<table>
<thead>
<tr>
<th>Rule</th>
<th>Name of the States/UTs</th>
<th>Constituency</th>
<th>Maximum Election Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Andhra Pradesh, Assam</td>
<td>Parliamentary</td>
<td>28.00 Lakhs</td>
</tr>
<tr>
<td>2.</td>
<td>Bihar, Chhattisgarh, Odisha, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh</td>
<td>Parliamentary</td>
<td>20.00 Lakhs</td>
</tr>
<tr>
<td>3.</td>
<td>Gujarat, Haryana, Himachal Pradesh, Madhya Pradesh, Maharashtra, West Bengal</td>
<td>Parliamentary</td>
<td>15.00 Lakhs</td>
</tr>
<tr>
<td>4.</td>
<td>Telangana and Delhi, Uttarakhand, Jharkhand, Mizoram, Meghalaya</td>
<td>Parliamentary</td>
<td>10.00 Lakhs</td>
</tr>
<tr>
<td>5.</td>
<td>Arunachal Pradesh, Meghalaya, Mizoram, Nagaland, Sikkim</td>
<td>Parliamentary</td>
<td>5.00 Lakhs</td>
</tr>
</tbody>
</table>

**SECTION 171 - Punishment for Bribery**

Any person who accepts or receives any gratification in exchange for votes commits the offence of bribery.

Any person who bribe shall be punished with imprisonment for a term which may extend to one year, or fine of Rs. 500/-.

Any person who fails to keep accounts of election expenses as required under any law shall be punished with fine which may extend to Rs. 500/-.