



STATE ELECTION COMMISSION, KERALA  
THIRUVANANTHAPURAM-695033

**CIRCULAR**

No:SEC/1287/2021-A2

Date:08/04/2022

Sub:- State Election Commission- Regulation of Expenditure during Bye-Elections in Local Self Government Institutions- Directions Issued

In supersession of all orders and directions on regulation of expenditure in the conduct of by-election in Local Self Government Institutions, the following guidelines are issued for strict compliance.

I) **Advance Amount**

The District Election Officer will be allotted advance amount by State Election Commission based on the estimate prepared by DEO which shall finally be allocated to the Returning Officer or other Officials for meeting the expenditure in connection with the conduct of elections. Advance amounts should be sanctioned only after taking into account the actual anticipated requirement of the expenditure based on barest minimum requirements. No separate advance shall be allotted for individual items of expenditure. Every advance made by the District Election Officer shall be settled within 7 days from the date of counting. R.O shall submit all expenditure bills to DEO with supporting documents and DEO shall scrutinize and inform the eligible/sanctioned amount to SEC within 15 days thereafter. Bills shall be sorted, day wise and item wise. Proposal for advance shall be made to the SEC in the Annexure for the release of funds.

II) **Registers and other Documents**

The District Election Officer shall maintain the following Registers and accounts.

a) **Cash Book**: - A Cash Book should be maintained in the prescribed form and entries made as per codal provisions.

b) **Allotment Register**: - An allotment register should be maintained in respect of funds received from the Commission and allotted to the Returning Officers and other Officials. Balance amount after each transaction shall be shown in a separate column in the register.