



Handbook of Returning Officer

**Seeking prior approval of result of election -
Instructions for the Returning Officer for filling
up Format 19M & 19N.**

January 2026

COOPERATIVE ELECTION AUTHORITY
9TH FLOOR, TOWER-E, WORLD TRADE CENTRE
NAUROJI NAGAR, NEW DELHI – 110029.

Cooperative Election Authority**Handbook of Returning Officer****Instructions for filling up Format 19M for the Returning Officer to seek prior approval of result of election of Board of Directors.**

1. The Returning Officer shall declare result only after seeking prior approval from the Cooperative Election Authority [Rule 19M(14)].
2. This form should be carefully filled by Returning Officer and ensure that each and every column is filled up and no column is left blank. In case information asked is not relevant, then write "Not applicable".
3. Date of poll is mandatorily to be written. In case no elections are held (due to lack of nomination), scheduled date of polling as in "Election Program" issued/ approved by the Cooperative Election Authority, the same date should be written as "date of poll".
4. Each page of the Format 19M should be signed by the Returning Officer along with his seal.
5. Over-writing should be strictly avoided.
6. The **Returning Officer should indicate his mobile number** to establish direct communication in case of any clarification. It may be noted that time period between conduct of elections of Board of Directors and of Office Bearers of the society is limited.
7. The duly filled Format 19M should have a covering letter as given in Annexure-I. The covering letter to be signed by the Returning Officer.

8. In case there is no contest, then Form 19M may be submitted after publication of final list of candidates after the process of withdrawal is completed.
9. This form (19M) along with covering letter should be submitted to office of Cooperative Election Authority, 9th Floor, Tower-E, World Trade Center, Nauroji Nagar, Delhi-110029 through email (cea-2023@gov.in) and by speed post with a covering letter (Refer Annexure-II) under signature & seal of Returning Officer.

Instructions for filling up Format 19 N for the Returning Officer to seek prior approval of result of election of Officer Bearer.

1. The Form 19 N is to seek prior approval for declaration of election result of the Office Bearers [Rule 19N(6)]. There are only two office bearers – namely
 - (i) Chairperson and Vice-Chairperson or
 - (ii) President and Vice-President
2. Returning Officer shall cross check and verify to ensure that candidates indicated in the form 19 N are duly elected members of the Board and their names are available in Form 19 M also.
3. No Candidate who has been nominated in the Board or coopted in the board is eligible to contest for the post of Office Bearers.
4. This form should be carefully filled by Returning Officer and ensure that each and every column is filled up and no column is left blank. In case information asked is not relevant, then write "Not applicable".
5. Date of poll is mandatorily to be written. In case no elections are held (due to lack of nomination), scheduled date of polling in "Election Program" issued/ approved by the Cooperative Election Authority, the same date should be written as "date of poll".
6. Each page of the Format 19N should be signed by the Returning Officer along with his seal.
7. Over-writing should be strictly avoided.
8. The Returning Officer should indicate his mobile number to establish direct communication in case of any clarification. It may be noted that time period between conduct of elections of Board of Directors and of Office Bearers of the society is limited.

9. The Returning Officer shall prepare proceedings of the elections of the Office Bearers and submit a copy of proceedings immediately after the meeting on the same day. A copy of such report together with a copy of the Return [Rule 19M(14)] of the polling, to the Authority (Rule 19 N (5) of MSCS Act and Rules.
10. This form should be submitted to office of the Cooperative Election Authority, 9th Floor, Tower-E, World Trade Center, Nauroji Nagar, Delhi-110029 through email (ceas2023@gov.in) and by speed post with a covering letter under signature & seal of Returning Officer.

Annexure-I

Draft illustrative letter & report from Returning Officer (RO) to Cooperative Election Authority (CEA).

Dated: _____
Place: _____

To,

The Cooperative Election Authority,
Ministry of Cooperation,
9th Floor, Tower-E, World Trade Centre,
Nauroji Nagar, New Delhi – 110029.

Subject: - Submission of Form 19M for seeking approval of election of Board of Director of (Name of MSCS).

Sir,

I have been appointed as a Returning Officer for conduct of election of Board of Director & Office Bearer of the (Name of MSCS) vide Order No. _____.

2. I have received the order of appointment of Returning Officer (RO) on _____. Subsequently, the election notice was issued under the signature of the RO on _____. The election notice was posted on the notice board of the Society as well as on the Website of the Society for publicity (link of the website to be given).
3. The election notice was also published in the following newspapers as per the detail given below.

1	2	3
Area of operation of Society.	Name of the newspaper & its edition.	Date of publication

Copy of the newspaper cuttings have already been sent to the Authority.

4. The process of nomination was conducted from (dated) to (date). RO has received number of nominations. The details are given in the following table.

Elections to the Board of Directors of (Name of the Society), (Place)					
Category	Total No. of posts of Board of Directors to be elected.	No. of nominations received.	No. of nominations found invalid during scrutiny on _____.	No. of nominations withdrawn on _____.	Total number of final contesting candidates as published at _____ pm on _____.
General					
Women					
SC/ST					
Total					

5. Scrutiny has been conducted personally by the RO at (name of the location). There was no objection raised during the process of scrutiny/objection raised has been duly verified and written orders have been passed.

6. The voting took place on day _____ at _____ (location). Number of Polling Booth set up _____.

Details of Polling Station.

Number	Details of location	Name of the District	Name of the State

7. Based on these, I am satisfied that the election was held as per procedure laid down in the Multistate Cooperative Society Act and Rules and, therefore, I recommend to accept the recommendation as contained in the Form 19M. Form 19M is attached.

8. Therefore, I am requesting the Cooperative Election Authority to approve the election of Board of Directors.

Returning Officer

Encl: Duly filled in Form 19M.
(Total no. of pages).

Name _____
Mobile No. _____
Landline No. _____

**Format 19 M for Seeking Approval for Declaration of Election Result of
the Board of Directors
(Under Rule 19 M)**

Section A –Election Summary [To be filled by the Returning Officer (RO)]

1. General information							
(i) Name and Registration no. of the MSCS	:						
(a) Whether polling held (Yes / No).	:						
(b) Scheduled date of polling as per notification.	:						
(iii) Whether the election held peacefully (Yes / No)	:						
2. Information related to seats on the Board							
(iv) Number of elected members in the Board of Directors as per bye-laws	General		Women		SC/ST		Total
(v) Number of elected members in the Board of Directors notified to be filled up through election	General		Women		SC/ST		Total
3. Information related to the number of contestants							
(vi)	General		Women		SC/ST		Total
	N o. of n o m in at io n fo r m (s) re	No. of contesting candidates	No. of nominat ion form(s) receive d	No. of contestin g candidate s	No. of nomin ation form(s) receiv ed	No. of contes ting candid ates	No. of nominati on form(s) received

	c ei v e d							
(a) Details about nomination received.								
(b) Details about nomination rejected								
(c) Details about nomination withdrawn								
(d) Final details about contesting candidates								

4. Information related to voters and votes polled

(vii) Number of eligible voters	:
(viii) Total number of voters who casted their vote	:
(ix) Number of votes rejected during counting	:

5. Information on un-opposed seat(s) and seat(s) for which polling was held

(x) Number of elected seats recommended to be filled up un-opposed (if any)	General	Women	SC/ST	Total
(xi) Number of elected seats for which polling was held	General	Women	SC/ST	Total

6. Candidate-wise voting details and recommendations of RO

(a) For general category contestants (in descending order of number of votes obtained)

SN	Name & area of Constituency if any (as per Bye-Laws)	Name of contestant, Father / Husband Name, Address & Mobile No. (In case of	Membership No.	Elected unopposed under rule 19M (1)	If polling held, no. of votes obtained	Recommendation of the RO – whether the candidate

		delegate, write name and address of the society which the delegate represent.)		(Write Unopposed)		elected (Yes or No)

(b) For women category contestants (in descending order of number of votes obtained)

SN	Name of Constituency & Area	Name of contestant, Father / Husband Name, Adress & Mobile No. (In case of delegate, write name and address of the society which the delegate represent.)	Membership No.	Elected unopposed under rule 19M(1)	If polling held, no. of votes obtained	Recommendation of the RO – proposed to be elected (Yes / No)

(c) For SC/ST category contestants (in descending order of number of votes obtained)

SN	Name of Constituency & Area	Name of contestant, Father / Husband Name, Adress & Mobile No. (In case of delegate, write name and address of the society which the delegate represent.)	Membership No.	Elected unopposed under rule 19M(1)	If polling held, no. of votes obtained	Recommendation of the RO – proposed to be elected (Yes / No)

7. Detail of recommended vacant seats in the Board after counting

SN	Name of Constituency & Area	Seat Category (General/Women/SC/ST)	No. of recommendation	Reason for recommendation

			ded vacant seats	
1				
2				
3				

8. Any Court case arisen during election- YES / NO, if yes provide details in separate annexure.

9. Any other explanatory notes relating to conduct of election.

I, _____ (name of RO), declare that the above recommendations have been made after conducting the election as per the MSCS Act, 2002 and MSCS Rules, 2002 as amended by the MSCA (Amendment) Act 2023 and Amended Rules 2023

Place:

(Signature of RO)

Date:

Name and seal of RO-

Mobile Number-_____

Land Line Number-_____

Section – B (for Cooperative Election Authority only)

1. It is conveyed that the Cooperative Election Authority, has approved the recommendation of the Returning Officer as given in Section A above.

OR

Cooperative Election Authority has not accepted the recommendation of Returning Officer due to following reasons.

2. After declaration of result by RO the details of elected Board of Directors should be displayed in the website of the society and on the Notice Board of the Society. This may be ensured by Chief Executive of the society.

For Cooperative Election Authority

Phone Number

Seal

Date

**Format 19 N for Seeking Approval for Declaration of Election Result of the Office Bearer
(Under Rule 19 N)**

Section A – Election Summary (To be filled by the Returning Officer (RO))

1. General information

(i) Name and Registration no. of the MSCS	:
(ii) (a) Whether polling held (Yes / No) If yes, provide date and time of polling	:
(b) If no polling is held, then indicate scheduled date of polling	:
(iii) Whether the election held peacefully (Yes / No) [In case No, please describe the instances of disruption, violence, etc. and their impact on RO's endeavour to conduct a free & fair election, in a separate sheet]	:
(iv) Whether the meeting to conduct election of Office Bearers has been chaired by Returning Officer	Yes / No Name of Returning Officer:

2. Information related to post of the Office Bearers (Pre-counting)

(v) Name of post of Office Bearers as per Bye-Laws	:
(vi) Name of post of Office Bearers notified to be filled up through election	:

3. Information related to the contestants

(vii) Number of valid contesting candidates - a. For President or Chairperson: b. For Vice President or Vice Chairperson:	
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4. Information related to Board Meeting as per rule 19N (1)

(viii) Date and Time of Board Meeting	
(ix) Venue of the meeting	
(x) Number of incumbent elected directors in the Board	:
(xi) Number of incumbent elected directors who attended Board meeting convened by RO	:

5. Information on un-opposed post and post for which polling was held

(xii) Name of posts recommended to be filled up un-opposed,	
(xiii) Name of posts for which polling was held	

6. Candidate-wise voting details and recommendations of RO					
6 (a) For the post of President or Chairperson (in descending order of number of votes obtained)					
SN	Name of contestant, Father / Husband Name, Adress & Mobile No	Membership No.	Elected unopposed under rule 19N (4)	If polling held, no. of votes obtained	Recommendation of the RO – proposed to be elected (Yes / No)
6 (b) For the post of Vice-President or Vice-Chairperson (in descending order of number of votes obtained)					
SN	Name of contestant, Father / Husband Name, Adress & Mobile No	Membership No.	Elected unopposed under rule 19N(4)	If polling held, no. of votes obtained	Recommendation of the RO – proposed to be elected (Yes / No)
7. Detail of recommended vacant seats of Office Bearer after counting					
SN	Name of post recommended to be vacant	Reason for recommendation			
1					
2					

8. Any Court case arisen during election- YES / NO, if yes provide details in separate annexure

I, _____ (name of RO), declare that the above recommendations have been made after conducting the election as per the MSCS Act, 2002 and MSCS Rules, 2002 as amended from time to time.

Place:

(Signature of RO)

Date:

Name and seal of RO-

Mobile Number-_____

Land Line Number-_____

Section – B (for the Cooperative Election Authority only)

1. It is conveyed that the Cooperative Election Authority, has approved the recommendation of the Returning Officer as given in Section A above.

OR

Cooperative Election Authority has not accepted the recommendation of Returning Officer due to following reasons.

2. After declaration of result by RO the details of Office Bearers should be displayed in the website of the society and on the Notice Board of the Society. This may be ensured by Chief Executive of the society.

For Cooperative Election Authority

Phone Number -----

Seal

Date