

No. CEA-12011/427/2025
Government of India
Ministry of Cooperation
The Co-operative Election Authority

09th Floor, Tower E, World Trade Centre
Nauroji Nagar, New Delhi -110029

Dated: 19th December, 2025

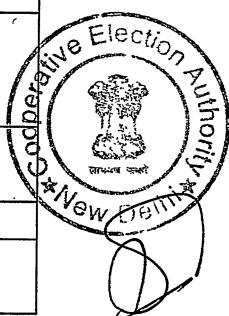
Election no. 140/2025-26

ORDER

Sub: Appointment of "Returning Officer" and the "Election Programme" for
Conduct of Election of "Tumkur Merchants Credit Cooperative Limited, District-
Tumkur, Karnataka-572101" -req.

In exercise of the powers conferred by Section 45 K (1) of the Multi-State Co-operative Societies (MSCS) Act 2002, as amended by the MSCS amendment Act 2023 read with Rule 19F (a) of the MSCS Rules 2002, as amended with MSCS Rules in 2023, the Co-operative Election Authority hereby appoints **Collector & District Magistrate, Tumkur, Karnataka** as Returning Officer for conducting Elections as under:

<u>Tumkur Merchants Credit Cooperative Limited, 1st Floor, Veerashaiva, Kalyan Mantapa Building, J. C. Road, District- Tumkuur, Karnataka-572101</u>	
Number of Board of Directors to be elected	15 (General – 12, Women – 02 & SC/ST-01)
Registration No & Date	MSCS/CR/1130/2014 dtd -29 th October 2014
CEO contact details	Mr Ramesh P N, M.No. 7259028282
Office Bearers (2) to be elected	(i) Chairman -01 & (ii) Vice Chairman- 01



2. RO is requested to ensure the election is conducted as per the MSCS Act, 2002 as amended by MSCS (Amendment) Act 2023 and Rules framed thereunder. In case any provision of Registered Bye-Laws of the Society is inconsistent with the provision of Act and Rules made thereunder, then provisions of the Act/Rules shall prevail over such in-consistent provision and decision taken by CEA in this regard shall be final.

3. RO may submit proposal for appointment of adequate number of ARO

4. The Constituency shall be as per registered and approved Bye-Laws of the Society. **Every voter member has a right to elect all the directors individually.**

5. **Election Programme: Election Programme from 02nd February 2026 to 19th March 2026 is issued under Rule 19(H) (2), which is part of this order.**

6. **Role of Returning Officer in initiating Election Schedule:** Returning Officer may please refer to Rule 19(H)(4) and Rule 19(I)(3) and ensure that intimation is sent under his signature regarding date, time and place of General Meeting (Polling) to each member of the society and such information can also be sent electronically, if possible.

7. Issue of election notice under the signature of Returning Officer:

Returning officer shall specify the date and time, place of receipt of nomination, and for all other stages of the election process clearly in the notification. Election Programme shall also be published on the notice board of the society and its branches for wider circulation to all members.

8. Publication of election programme on website of the society:

Returning Officer is requested to publish election programme on the website of the society.

9. Publication of election notice in the newspapers: Returning Officer is requested to publish election notice in the newspaper circulated in the area of operation as required under Rule 19-I (3).

9.1. Returning Officer is requested to send the newspaper cutting to the CEA.

10. Wide publicity to be given for holding of Elections in terms of provision of the MSCS Act and the rules framed thereunder including advertisement in each state in the area of operation. Election Programme shall also be displayed on the Notice Board of the Society. RO shall also issue a press release.

11. **Preparation of Members' List:** Returning Officer is requested to refer to Sec 29 of MSCS Act and Rule 19-I while publishing the list of eligible voters. The list should be drawn as on 31st March of the previous financial year which is immediately preceding to the election year. Addition/deletion in the list can be done as per Rule 19I (1) thirty days prior to the date fixed for the poll. The list of members should also be got posted on website of society

12. **Disqualification for being a director:** While scrutinizing the nomination RO is requested to refer to Sec 29, 43 and 44 of MSCS Act and also Rules 19J, 19K and 19L of MSCS Rules (as amended time to time).

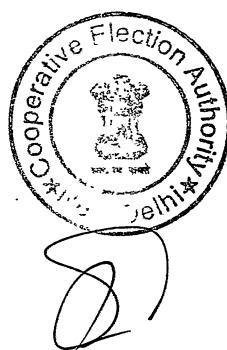
13. **Report to CEA on nomination:** Returning Officer is requested to send the list of candidates with the details- (i) filed nominations (ii) rejected nominations with reasons (iii) withdrawal of nominations and (iv) valid nomination with reference to the number of post of directors to CEA through e-mail and publish it on the Website of the Society.

14. **Prior approval of result of Board of Director:** After conduct of Elections of Board of Directors, the RO is mandated to submit the requisite details in Format 19 M along with a report (for members of the Board of Directors) under rule 19 M for seeking **prior approval** of the Co-operative Election Authority.

15. **Election of Office Bearers:** Returning Officer shall preside over the meeting for the purpose of election of Office Bearers as per Rule 19N (2) and after conduct of elections of Office Bearers, the RO shall submit the requisite details in Format 19-N alongwith a report for seeking **prior approval** of CEA before declaration of results.

16. **Display of Notification/orders on website of Society:** Returning Officer shall ensure that the Society prominently displays the **List of Eligible Voters, Election Programme and Final List of the Contesting Candidates, and other related important documents** on the website of the Society prominently on the right-hand top corner of website in a box under the heading of **“ELECTION OF BOARD OF DIRECTORS & OFFICE BEARERS”** for enabling free, fair and transparent elections.

Contd....P/3



17. **Submission of account of election expenses by the candidate:** The provisions of MSCS Rules 19(U), (V), (W), (X) relating to expenditure to be incurred by the candidate in connection with elections are annexed herewith. RO is requested that these may be posted on the Notice Board and a copy may also be supplied to the person filing the nomination. The format or account of election expenses shall be kept as per particulars provided in Rule 19 (W). These accounts should be submitted to Returning Officer within 30 days of declaration of result by Returning Officer after approval of CEA.

18. Instructions for filling-up of the Format- 19M and 19N have been appended below the Format 19M and 19N, the same should be scrupulously followed by the Returning Officer. [Annexure-II and Annexure-III respectively]

19. **Payment of remuneration:** It is also requested to provide the requisite details of PAN of RO and ARO and other polling officer who are eligible to claim remuneration as per order dated 16.10.2025 of CEA in the enclosed Proforma along with a copy of cancelled cheque & PAN Card to claim remuneration from the Society in connection with discharge of duties for conduct of election as RO/ARO/Polling personnel etc. (Annexure-IV)

20. Copy of the Election Programme is attached as Annexure - I.

21. **Guidelines for Central Govt. Employees:** As per DOP&T Office Memorandum F.No.11013/1/2016-Estt.A-III dated 27th February, 2020 Government employee Under the rule 15(1)(c) of CCS (Conduct) Rules, 1964, R.O will obtain the details of contesting Central Government employees as to whether prior permission to contest election has been taken from the Central Government, as per enclosed proforma Annexure-V to accept or reject nomination filed by the Central Government Servant.

22. **Code of Conduct:** The Authority in exercise of the powers conferred by Section 45 L of the Multi-State Co-operative Societies (MSCS) Act 2002, read with Rule 19 F © of the MSCS Rules 2002, has decided to enforce code of conduct on multi-state cooperative societies whose election is being conducted, to be implemented in the area of operation of MSCS, as under:

(a) **Use of Vehicle of the Society during election period**

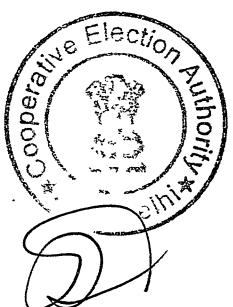
Society's vehicle which has been allotted/provided to Office Bearers (Chairman/Vice-Chairman or President/Vice-President) should not use for canvassing/election related purposes.

These instructions will apply for a period of 30 days i.e. 30 days prior to date of polling.

(b) **Convening of Board meeting during election period**

Meeting of Board of Directors (BoD) of the society whose election are being conducted may be convened in respect of all agenda items except agenda which influence voting by members and election outcome in the said election.

CEO may take prior approval of the Returning Officer about the agenda items to be placed in the Board in respect of meetings of Board of Directors held 30 days prior to date of poll.



23. A Checklist for Returning Officer is attached at **Annexure-VI** for monitoring the election process.

24. Handbook of RO for (i) Preparation of Member List and (ii) Preparation of Voter List, November 2025 is also enclosed as Annexure VII & Annexure VIII respectively and are also available on <https://crcs.gov.in>

25. This issues with the approval of Cooperative Election Authority.



To

District Collector / Magistrate Tumkur, Karnataka
Mini Vidhan Saudh, Tumkuru, ,
Karnataka, Pin Code- 572101
Email dc.tumkur-ka@nic.in

Copy to:

The Chief Executive/MD of **Tumkur Merchants Credit Cooperative Limited, J C Road, District- Tumkuru, Karnataka -572101** Mail. Id - ao@tmcc ltd.com
ramesh@tmcc ltd.com ho@tmcc ltd.com

1. **-with a request**

- (a) To meet the RO and brief him about the society and get issued the election notice under the signature of the RO.
- (b) To deposit amount on account of remuneration payment for the conduct of election by RO/ARO and Polling Officer(s). Amount of remuneration to be as per order F.No.4-11/2025/CEA dated 16.10.2025 (**copy enclosed**). The requisite amount is to be deposited by the society in CEA's account titled Cooperative Election Authority as details below: -

Name of Account Holder	Cooperative Election Authority
Name of Bank	State Bank of India
Account Number	43320407875
IFCS Code	SBIN0001076
Name of Branch	R.K.Puram, New Delhi
Type of Account	Saving Account

- (c) This may be ensured by C.E.O / M.D that the following documents must be uploaded on Official Website of the Society.
 - i. Order of CEA for appointment of Returning Officer and election programme.
 - ii. Notification issued by Returning Officer giving details of election schedule and details of constituency etc.

Contd....P/5

- iii. Provisional list of Members/Delegates who are eligible to vote.
- iv. Publication of final list of Members/Delegates who are eligible to vote.
- v. List of nomination received by the Returning Officers constituency-wise.
- vi. List of nomination which has been rejected along with reasons for rejection.
- vii. Publication of final list of contesting candidates.
- viii. Declaration of result of Board of Directors.
- ix. New Board of Directors and its Office Bearers.
- x. Election Notice under signature of RO to be published in newspapers by CEO.

2. The Registrar of Cooperative Societies, Government of Karnataka, **No 1, Ali Asker Road, Bengaluru, Karnataka 560052**. The primary email is rcs-ka[at]nic[dot]in, egcodept[at]gmail[dot]com

3. The Central Registrar of Cooperative Societies – for information

4. NIC with a request to upload on (www.crcs.gov.in).



No. CEA-12011/427/2025
 Government of India
 Ministry of Cooperation
 The Co-operative Election Authority

09th Floor, Tower E, World Trade Centre
 Nauroji Nagar, New Delhi -110029

Issue Date: 19th December, 2025

Election no. 140/2025-26

Election Program

{Rule 19H (2)}

Attachment of the Order no. CEA-12011/427/2025 dated
 19th Dec, 2025 for conduct of election

(A) General Information						
Name of MSCS	<u>Tumkur Merchants Credit Cooperative Limited, 1st Floor, Veerashaiva, Kalyan Mantapa Building, J. C. Road, District- Tumkur, Karnataka-572101-</u> <u>ao@tmcc ltd.com ramesh@tmcc ltd.com</u> <u>ho@tmcc ltd.com</u> <u>Name & Contact No Mr Ramesh P N, M.No. 7259028282</u>					
Registration Number	MSCS/CR/1130/2014 dtd -29 th October 2014					
Returning Officer	DC/DM Tumkur, Karnataka					
Post for which election being held	15 (General -12, Women – 02 & SC/ST-01)					
Office Bearers (2) to be elected	(i) Chairperson – 01 & (ii) Vice-Chairperson-01					
Area of Operation	Karnataka & Maharashtra					
Regular Member	31677 (Individual member – Karnataka -30,016, – Maharashtra -60 and Societies & Organization- 1601)					
Polling Booth	03 (Tumkur, Bangalore & Mysore) OR as decided by RO					
The Election Officer is requested to publish Election Notice in the newspaper circulated in the area of operation as required under Rule 19 I (3) and to publish election program on the website of the society one month prior to the commencement of election program.						
(B) Election program for Board of Directors						
SL. No.	Particulars	Date	Time			
1	Publication of Provisional List of Members / Delegates, Eligible to Vote	02nd February 2026 (Monday)	By Evening			
2	Time Window for Raising Objection to the Provisional List	03 rd February 2026 To 07 th February 2026 (Tuesday to Saturday)	11:00 AM to 3:00 PM			

3	Scrutiny of objection received to the Provisional List (if any)	09 th February 2026 To 14 th February 2026 (Monday to Saturday)	11:00 AM to 3:00 PM
4	Publication of Final List of Members / Delegates, Eligible to Vote	14 th February 2026 (Saturday)	By 5:00 PM
5	Issue and Filing of Nomination Form	23 rd February 2026 To 26 th February 2026 (Monday to Thursday)	11:00 AM to 3:00 PM
6	Publication of List of Nominations Received	26 th February 2026 (Thursday)	By 5:00 PM
7	Scrutiny of Received Nomination Forms	27 th February 2026 (Friday)	11:00 a.m. to till completion of Scrutiny
8	Publication of List of Valid Nominations	27 th February 2026 (Friday)	Immediately after scrutiny
9	Withdrawal of Nominations	28 th February 2026 (Saturday)	11:00 AM to 3:00 PM
10	Publication of Final List of Contesting Candidates	28 th February 2026 (Saturday)	By 5:00 PM
11	Date of Polling, if Necessary	09 th March 2026 (Monday)	8:00 AM to 04:00 PM and all those who have entered polling station at 04 PM or before should be allowed to cast vote
12	Counting of votes	10 th March 2026 (Tuesday)	08:00 AM Onwards
12A	Submission of Form 19 M with recommendation for seeking approval of CEA before declaration of result of BOD	10 th March 2026 2026 (Tuesday)	
13	Declaration of Result of Board of Directors	After approval of Cooperative Election Authority, New Delhi on Format 19M	



(C) Election Program of Office Bearer			
	Announcement of Election Schedule	18 th March 2026 (Wednesday)	After Declaration of Result of Board Members' Election
14	I. Time window for filing nomination	09:00 a.m. to 11:30 a.m.	
	II. Scrutiny of nomination papers	12:30 p.m. to 02:00 p.m.	
	III. Time and date for withdrawal	02:00 p.m. to 04:00 p.m.	
	IV. Display of list of the contesting candidate and schedule of election	04:00 p.m.	
15	Meeting of Newly Constituted Board & Publication of List for valid Nominations, Polling (if required)	19 th March 2026 (Thursday)	11:00 AM Onwards
16	Declaration of Result of Election of Office Bearers	After approval of Cooperative Election Authority, New Delhi on Format 19N	

This issues with the approval of Cooperative Election Authority.



Sanjeev Kumar
(Sanjeev Kumar)
Director
Telephone No. 011-20909033

Draft illustrative letter 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 are enclosed.

3. 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 filed from _____ to _____.	No. of nominations found invalid during scrutiny on _____.	No. of nominations withdrawn on _____.	Total number of final contestants 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.

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 _____

Mob.No. _____

Landline No. _____

Format 19 M for Seeking Approval for Declaration of Election Result of the Board of Directors

[Under Rule 19 M (1) & (14)]

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 timing 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]	:
2. Information related to seats on the Board (Pre-counting)	
(iv) Number of elected members in the Board of Directors as per bye-laws	General –
	Women –
	SC/ST –
(v) Number of elected members in the Board of Directors notified to be filled up through election	General –
	Women –
	SC/ST –
3. Information related to the number of contestants	
(vi) Number of nominations received	General –
	Women –
	SC/ST –
(vii) Number of nominations rejected	General –
	Women –
	SC/ST –
(viii) Number of nominations withdrawn	General –
	Women –
	SC/ST –
(ix) Number of valid contesting candidates	General –
	Women –
	SC/ST –
4. Information related to voters and votes polled	
(x) Number of eligible voters	:
(xi) Total number of voters who casted their vote	:
(xii) Number of votes rejected	:
5. Information on un-opposed seat(s) and seat(s) for which polling was held	
(xiii) Number of elected seats recommended to be filled up un-opposed (if any)	General –
	Women –
	SC/ST –

(xiv) Number of elected seats for which polling was held	General –
	Women –
	SC/ST –

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, Adress & Mobile No.	Membership No.	Elected unopposed under rule 19M (1) (Write Unopposed)	If polling held, no. of votes obtained	Recommendation of the RO – whether the candidate 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.	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.	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	No. of recommended vacant seats	Reason for recommendation

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 by the MSCA (Amendment) Act 2023 and Amended Rules 2023.

Place :

(Signature of RO)

Date :

Name & Seal of RO

Mobile No. _____

Land Line No. _____

Section -B (for office of Cooperative Election Authority only)

Under Rule 19 M (1) & (14) of the MSCS Rules, 2023 as amended from time to time, it is conveyed that the Cooperative Election Authority, has approved/rejected the recommendation of the Returning Officer as given in Section A above. The reason(s) for approval/rejection of recommendation is/are _____

After declaration of result by RO, the details of Directors as contained in Point 6(a),(6 (b) & 6(c) should be displayed to the website of the society. This may be ensured by Chief Executive Officer of the society.

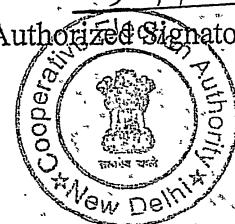
(Authorized Signatory)

For Cooperative Election Authority

Instructions for filling up Format 19M for the Returning Officer

1. The Returning Officer shall declare result only after seeking prior approval from the Cooperative Election Authority (Rule 19M)
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. This form 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 under signature & seal of Returning Officer.

Authorized Signatory



**Format 19 N for Seeking Approval for Declaration of Election Result of the Office Bearer
[Under Rule 19 N (4) & (6)]**

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:
---	--

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, Address & 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					
3					

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 office of Cooperative Election Authority only)

Under Rule 19 N (4) and (6) of the MSCS Rules, 2023 as amended from time to time, it is conveyed that the Cooperative Election Authority, has approved / rejected the recommendation of the Returning Officer as given in Section A above. The reason(s) for approval / rejection of recommendations is/are _____.

After declaration of result by RO the details of Office Bearers as contained in Point 6(a) & 6(b) should be displayed in the website of the society. This may be ensured by Chief Executive Officer of the society.

(Authorized Signatory)

For Cooperative Election Authority

Instructions for filling up Format 19 N for the Returning Officer

1. The Form 19 N is to seek prior approval for declaration of election result of the Office Bearers (Section 49 (2) (a) (aa) of MSCS Act & Rules). 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 as 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 2 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.

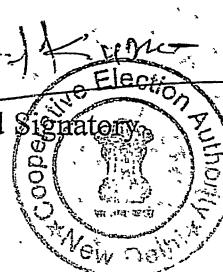
7. Over-writing should be strictly avoided.

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. A copy of such report together with a copy of the return of the polling, to the Authority (Rule 19 N (5) of MSCS Act and Rules).

9. 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 (cea-2023@gov.in) and by speed post with a covering letter under signature & seal of Returning Officer.

Authorized Signatory



F.No.4-11/2025/CEA
Government of India
Ministry of Cooperation
Cooperative Election Authority

9th Floor, Tower-E, World Trade Centre,
Natoreji Nagar, New Delhi - 110 029.

Dated: 16th October, 2025.

ORDER

Subject: - Revised norms for payment of remuneration to Returning Officer (RO)/Asstt. Returning Officer (ARO) for conduct of elections of Multi State Cooperative Societies (MSCS).

CEA is paying remuneration to Returning Officer (RO), Asstt. Returning Officer (ARO) and Polling Officer as per the Office Order dated 3rd June, 2024. As per this order RO and ARO are paid not more than 15 days of basic pay as honorarium.

2. As per Rule 19T of the Multi State Cooperative Societies Act, 2002 as amended in 2023, the dues of the remuneration have to be paid by Society to Cooperative Election Authority (CEA) and CEA in turn pays to RO based on the claims submitted by the Returning Officer.

3. During the process of release of funds, the following aspects have come to the notice of the Authority:

- 1) There is wide variation in the basic pay structure of Returning Officers. Due to this reason, the payment of 15 days' basic pay may range between Rs. 98,000/- to Rs.39,000/- depending upon the seniority of the District Magistrates in the respective districts. In few cases, the remuneration paid to ARO is higher than the Returning Officer.
- 2) The rate of remuneration is same even if the elections are not contested. There is no substantial activity after the stage of nomination process. The rates claimed are same for contesting elections as well as uncontested elections.
- 3) Even in case of casual vacancy, say for one Director, the same rate is paid to the Returning Officer. Similarly, casual vacancy of Office Bearers also results into the same amount of payment.
- 4) The society's HQ is concentrated at State Capitals or at those districts which have history of cooperative movements. It results into conduct of multiple election by same RO/ARO.

4. The Authority is in receipt of representation from newly registered societies expressing their inability to pay such large amount due to lack of adequate resources with the newly formed society. Their economic activity may be at nascent stage of development. They have requested that they may be exempted from such remuneration.

Dinesh

5. The matter has been examined in detail and it has been decided to adopt a graded structure for payment of remuneration as proposed in the table below:

S.No.	Nature of Election	Contest for the position	Uncontested election
1.	Regular election of Board of Directors including Office Bearers.		
	A. All societies in Schedule II.	Rs.50,000/-	Rs.25,000/-
	B. Multi State Cooperative Banks.	Rs.50,000/-	Rs.25,000/-
2.	C. Societies where elections of delegates or election to RGH (constitution of Representative General Body) is involved.	Rs.50,000/-	Rs.25,000/-
	Regular election of Board of Directors including Office Bearers of all other societies.	Rs.40,000/-	Rs.20,000/-
	3. Casual Vacancy of Board of Directors.	Rs.10,000/-	Rs.10,000/-
4.	4. Casual Vacancy of Office Bearers.	Rs.10,000/-	Rs.10,000/-
5.	5. Election of newly registered societies with less than 250 members.	Rs.10,000/-	Rs.10,000/-

6. There will be no change in the rate of honorarium of Polling personnel which is fixed at present at Rs.1,000/- per election. Additionally, PA to RO or Data Entry Operator would also be treated as Polling Personnel and eligible to Rs.1,000/- per election.

7. This order would be effective from 01.11.2025, where the date of poll is on or after 01.11.2025.

8. This issues with the approval of Cooperative Election Authority.

By Order

Parvez 16/10/2025.

(Section Officer)

Cooperative Election Authority Officer

Copy to:

1. All ROs/AROs appointed by CEA.
2. All MD/CEO of MSCS Societies.
3. All RCSs of States.

Copy also to:

1. Secretary, Ministry of Cooperation.
2. CRCS.
3. Internal circulation to all Officers/Staff.
4. NIC – for posting on the Website.

PROFORMA FOR REMUNERATION CLAIMS FOR CONDUCT OF MSCS ELECTIONS**1. General Information**

(a)	Name of MSCS	
(b)	Type of Held Election (General Election/Casual Vacancy)	
(c)	Date & Order No. of issue of Election Programme and Appointment of RO	
(d)	No. of ARO appointed by CEA	
(e)	Whether Election held- Unopposed or by Poll	
(f)	No. of Polling Booth (if polling held)	
(g)	No. of Polling Officers appointed by RO (Not more than 03 polling officers in one polling booth)	

2. Details of RO and ARO

S.No.	Name & Designation	Service as RO/ARO	Bank Account Details, Bank Name, Branch Code & IFSC Code	Pan Number	Remarks

3. Details of Polling Officers (if polling held)

S.No.	Name & Designation of polling officers	Name of Polling Station Booth	Bank Account Details, Bank Name, Branch Code & IFSC Code	Number of Working days

Declaration: It is hereby declared that no claim for conduct of this election has been made earlier.

(Signature of RO with seal)

Name of RO _____

Designation _____

Mobile No. _____

SEEKING ADDITIONAL DETAILS IN CASE OF MEMBERS WHO ARE
CENTRAL GOVT. EMPLOYEES IN TERMS OF DOP&T OFFICE
MEMORANDUM F.No.11013/1/2016-Estt.A-III DATED 27TH FEBRUARY,
2020, GOVT. EMPLOYEES UNDER THE RULE 15(1)(c) OF CCS
(CONDUCT RULES, 1964 AT THE TIME OF FILLING NOMINATION,

i	Name & Membership no.			
ii	Whether he has held elected office prior to the present election (please tick)	Yes	No	NA
iii	Name of body/organisation where the Central Government servant held elective office			
iv	Whether permission of the Competent Authority has been taken to contest present election	Yes	No	
v	If answer to (iv) above is affirmative, then please annex a copy of prior permission			

Date:

Name in Capital Letter

Place:

Signature of member contesting election)

Check List for Returning Officer appointed under Section 45K of the Multi State Cooperative Societies Act, 2002 (amended in 2023) for conduct of election of MSCS

	Action to be taken by Returning Officer	Date
1	Meeting with Secretary/CEO of the Society. (Rule 19H (8)).	
2	Issue of election notice under signature of Returning Officer.	
3	Publication of Election Programme on the website of the Society.	
4	Publication of draft voter list on the website of the society.	
5	Sending Proposal for appointment of ARO to Cooperative Election Authority on email cea-2023@gov.in	
6	Publication of election notice in the newspaper in the area of operation of the Society (Rule 19I (3)).	
7	Publication of list of nomination forms received on the website of the Society.	
8	Sending of newspaper cutting to the CEA with reference to (6) above.	
9	Scrutiny of nomination papers by RO. (Rule 19L)	
10	Publication of list of valid nominations accepted by RO. (Rule 19L(1)(e))	
11	Publication of list of withdrawals after scrutiny on the website	
12	Publication of list of rejections after scrutiny on the website	
13	Publication of final list of candidates under the signature of RO on the website of the Society	
14	Sending the list of the candidates to the Cooperative Election Authority with the details - (i) filed nomination (ii) rejected nominations with reasons (iii) withdrawal of nomination and (iv) valid nominations with reference to the number of post of directors on email cea-2023@gov.in	
15	Ballot paper and making arrangements for its printing and other logistic arrangement for transportation in case polling station are being setup in multiple cities/districts/states	
16	Sending of recommendation after conduct of election of Board of Directors in Form 19M for seeking prior approval of CEA along with detailed report	
17	Issue of proceedings of result of Board of Directors after receipt of approval of CEA	
18	Sending the details (basic pay of RO/ARO) to CEA for payment of remuneration and name of Polling Officers appointed by RO on email cea-2023@gov.in	
19	Chairing of meeting by RO in person for elections of Office Bearers i.e, Chairman & Vice-Chairman only (Rule 19N (2))	
20	Sending recommendation in Form 19N after election of Office Bearers for seeking prior approval of CEA along with detailed report (Rule 19N)	
21	Declaration of result under Rule 19N (6)	

19U. Account of election expenses. — (1) Every candidate at an election shall keep a separate and correct account of all expenditure in connection with the election incurred or authorised by him between the date of the order calling the election and the date of declaration of the result thereof, both dates inclusive within the period of thirty days from the date of declaration of the result.

(2) The account shall contain such particulars as may be specified from time to time in addition to the particulars referred to in rule 19W.

(3) The total expenditure shall not exceed the amount as may be specified by the Authority from time to time.

(4) Every contesting candidate at an election shall lodge with the Returning Officer an account of his election expenses within the time and in the manner specified by the Authority from time to time.

19V. Disqualification for failure to lodge account of election expenses. — If the Authority, based on a report from the Returning Officer, is satisfied that a person has failed to lodge an account of election expenses within the time and in the manner specified in rule 19U and has no good reason or justification for such failure, the Authority shall, by order published in the Official Gazette, declare him to be disqualified for being elected as, and for being, a member of the board of any society, and any such person shall be disqualified for a period of three years from the date of the order.

19W. Particulars of account of election expenses. — (1) The account of election expenses to be kept by a candidate shall contain the following particulars in respect of each item of expenditure from day to day, namely: —

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

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

(3) It shall not be necessary to give the particulars mentioned in item (c) of sub-rule (1) in respect of items of expenditure, for which vouchers have not been obtained.

19X. Notice by Returning Officer for inspection of accounts. — The Returning Officer may, within two days from the date on which the account of election expenses has been lodged by a candidate, cause a notice to be affixed to 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 may be inspected



Handbook of Returning Officer

Preparation of Member List

November 2025

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

Cooperative Election Authority**Handbook of Returning Officer****Preparation of Member List**

(1) Member list is the most basic and fundamental document along with the register of members. In case of any doubt or objection at the time of filing nomination, scrutiny, etc. Returning Officer (RO) shall always refer these basic documents to satisfy himself before taking a final decision.

(2) It is the duty of the Board of Directors/Administrator to bring updated and authenticated list of Members and register of Members to RO. [Rule 19H(8)] RO shall insist to get duly authenticated list to ensure fair election.

(3) Before handing over the list of Members to Returning Officer, Board of Director may ensure the following:

- a) Member's whose business is in conflict or competitive with the business of the Society – such names to be deleted.
- b) Members who failed to use minimum level of products or services for two consecutive years such name should be deleted. Minimum level of products or services are to be specified in the bye-laws of the societies. [Section 29]
- c) If a Member has not attended three consecutive general meetings of the society and his absence has not been condoned by the Members in the General Meeting, such names may be deleted. (Section 29)
- d) Name of Member who is defaulter to society should be deleted. (Section 29)
- e) Any account closed with the society will result into deletion of his name from the list.
- f) Names of deceased Member should be removed from the list.
- g) If application for membership has been filed with the society, such names should be added into the list as per the provisions under Section 25(4) within four months of the date of receipt of the application.

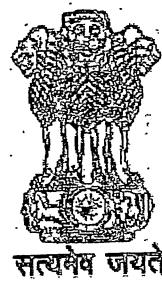
- h) Decision of the society on the membership application should be communicated to the applicant within 15 days from the date of the decision by Board.
- i) There should not be any variation in the name of the Member on account of spelling errors etc. in the Member's register & Voter list.

(4) Nominated or associate Member of the Society has no right to vote or elect a director of the Board.

(5) No individual can be a member of a National Cooperative or a Federal Cooperative.

(6) Society may prepare Members list as on 31st March of the preceding year of the election. However, names can be added or deleted one month prior to the date of election. (Rule 19I)

(7) Updated list of the Member should be handed over to the Returning officer at least 30 days prior to the date fixed for the General Meeting for the purpose of conducting the election. [Rule 19H(8)]



Handbook of Returning Officer

Preparation of Voter List

November 2025

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

Cooperative Election Authority

Handbook of Returning Officer

Preparation of Voter List for conduct of election to Board of Directors

- (1) It is very essential to have clarity and transparency in the voter list, constituencies, contesting right of the members and voting rights of the Members.
- (2) The elections are held at a general body meeting of the Society convened for the purpose of conduct of election.
- (3) The general body of MSCS shall consist of all the members of the society.
- (4) Every member of the society shall have one vote & it has to be exercised in person.

(5) VOTER LIST

- 5.1 Voter list consists of names of individual members and names of representatives/delegates as the case may be.
- 5.2 Each person listed in Sub-section 1 of Clauses (b) to (g) of Section 25 if nominated by such authority or society shall have one vote and should be included in voter list. The list is as follows:
 - (b) Any Multi State Cooperative Society or any cooperative society;
 - (c) The Central Government;
 - (d) A State Government.
 - (e) The National Cooperative Development Corporation established under the National Cooperative Development Corporation Act, 1962 (26 of 1962).
 - (f) Any other corporation owned or controlled by the Government.
 - (g) Any Government company as defined in section 617 of the Companies Act, 1956 (1 of 1956).

5.3 Constitution of smaller body – Section 38(1) may be referred.

- (i) If bye-laws of the society has provision for constitution of a smaller body consisting of delegates, such delegate will have one vote. For example, bye-laws of a society has a provision for a smaller representative general body as the number of regular members of the society is more than 1000, then a smaller body i.e. representative general body may be formed as per the registered bye-laws of the society.

(ii) Delegate from smaller body could be selected or elected under the supervision of the Returning Officer. Separate schedule for election of delegate may be drawn by CEA or RO as per instruction of CEA. A model Delegate Election Schedule is given at Annexure-1. Nomination Form for election of delegates to General Body is given at Annexure-2. Request letter for nomination form for the election of delegates is given as Annexure-3. Schedule for election of delegate to be published on the notice Board of Society and on the website of the Society.

(iii) After election of delegates to General Body, all names of delegate are to be included in the list of voters for the election of Board of Directors. [Table 1]

Table 1

Constituency wise break up of Delegates

S.No.	Name of Constituency	Number of Members	No. of Delegates	Name of Delegate

5.4 Names of representatives/delegate from the societies who are Members of the Multi State Cooperative Societies are to be included in the list of the voters. [Rule 19H(5)].

5.4.1 Who can be sent as representative by societies and process involved.

- (i) Society can send the name of their Chairperson OR Chief Executive Officer OR a duly authorised Member of the Board of other Multi State Cooperative Society.
- (ii) A resolution of the Board is required to send the name as delegate/representative.
- (iii) Fresh resolution is required for each separate election.

Example: Suppose simultaneous three elections of different MSC societies are going on and a member society intends to send its delegate to participate in these three

elections, then three separate resolutions of the Board would be required to be sent to respective RO.

- (iv) Such resolution should be sent to the Returning Officer at least 21 days prior to the date fixed for the General Meeting [Rule 19H(5)] (as per the original election programme issued by the CEA).
- (v) In case of societies having administrator, Administrator himself or CEO of the Society could represent as delegate for the election of the Board of Director.
- (vi) The details of delegate should be sent by the Society in the proforma which is kept as Annexure-4. Model Draft Letter from Society to RO is kept at Annexure-5.
- (vii) Provisional list of delegates for election of Board of Director should be prepared by RO and it may contain the following details [Table 2]:

Table 2

Name & Address of the Federation/ Society which the delegate represent.	Admission No.	Membership No.	Name of the delegate.

Signature of RO/ARO

- (viii) The Provisional List of delegates should be published on the Notice Board & the website.

5.4.2 Nomination of delegate by institutions - An institution listed in Section 25 could nominate delegate as per the provisions contained in Section 38(3). Proforma at Annexure – 4 should be used for this purpose.

5.5 Election among representatives/delegates: In certain societies, as per the registered bye-laws of the Society, there are restrictions on the number of delegates from a district or from a constituency. In such cases, elections have to be conducted where representatives/

delegates will vote to select their delegates from the district/constituency society who will have voting right for the election of the Board of Director. In such scenario, separate election schedule has to be drawn and entire election process has to be followed on similar line as indicated in Para 5.3.

Example: Suppose, a federation has 1641 members from PACS. These 1641 PACS could send their one representative to the Returning Officer as representative. As per the bye-laws of the society, there are restriction to have maximum seven (7) delegates from a district. However, there are 25 representatives from that district with RO. Therefore, election has to be conducted to elect seven delegates from that district. Members are located in 38 districts. So, the elected delegates from 38 districts ($38 \times 7 = 266$) would be elected delegates who will form the voter list to elect 21 Board of Directors of the MSCS.

- (6) Returning Officer after incorporating name of such delegates should prepare the list of voters eligible to vote on the date 30 days prior to the date fixed for poll.
- (7) Such list should be put on the notice board at the principal place of business of the society, its branches and on the website of the society at least 15 days prior to the date of election.
- (8) The list should also contain the admission number of the member, name of the voter or husband and particulars of such member.
- (9) The list of delegates should be published giving all the information like name of the delegate, the name of intended purpose in the case of member society, admission number, etc.

Illustrative Purpose
Delegates Election Schedule

S.No.	Details	Date & Time	Day
1.	Date of publishing and displaying the list of members having the right to vote.		
2.	Last date of addition, deletion and alteration of the name in the voter's list published by the society.		
3.	Date of publishing the final voters' list.		
4.	Dates of availing nomination papers.		
5.	Last day of filing nomination paper.		
6.	Date for publishing the names of candidates, their supporters, proposer on the notice board of the society.		
7.	Date for verification of the nomination papers.		
8.	Date for publishing the names of valid candidates.		
9.	Date of withdrawal of candidature.		
10.	Date for publishing the final list of candidates.		
11.	Date of Election, Place and time.		
12.	Date for counting of votes, place and time.		

Returning Officer

Place :

Election of the delegates of the
Members of the society (Name of the Society)

Date :

Election of delegates to General Body.

Delegate Election Year : _____

Nomination Paper for Constituency : _____ Group No. _____

1. Name of candidate : _____

2. S.No. in the register of members : _____

3. Address : _____

4. Name of the proposer : _____

5. S.No. of the proposer in

the register of members : _____

6. Signature of the proposer : _____

7. Name of seconder : _____

8. S.No. of the seconder in

the register of members : _____

9. Signature of the seconder : _____

CANDIDATES DECLARATION

I hereby declare that I have read the rules, bye-laws of the society and those of the election of the delegates and I possess necessary qualification as mentioned in the election rules and do not attract any disqualifications for being delegates to general body as per Act, rules and bye-laws and the same are binding to me. I further declare that all the above-mentioned details are true and correct.

Any of the above declaration if found untrue/false my candidature/delegate ship will be liable to be cancelled as per Act, rules and bye-laws.

Date : _____ Signature of candidate _____

Place : _____

ENDORSEMENT BY THE RETURNING OFFICER

This nomination paper was presented to me in person by Shri _____ / received on _____ at _____ hours.

Place :

Date :

Signature of Returning Officer
or person authorised by him.

VERIFICATION BY RETURNING OFFICER

After the scrutiny of the nomination paper the above information is found correct/incorrect. The nomination is, therefore, valid/invalid.

Place :

Signature of the Returning Officer

Date :

Receipt of Nomination

Nomination paper was presented to me in person by Shri _____

on Date _____ at _____ hrs.

Place :

Signature of the Returning Officer

Date :

or person authorised by him.

Annexure – 3

Request for nomination form for the election of delegates.

Name of Society :
Address :

Date :

To,
Returning Officer,

My Membership No. is _____ I request you to give me form for
election of delegates.

Thanking you,

Yours truly,

Signature

Name :

Address :

PROFORMA TO BE SUBMITTED BY THE MEMBER SOCIETY TO THE RETURNING OFFICER [UNDER RULE 38(3) of MSCS ACT] and UNDER RULE 19H (5), 19H(6), 19H (7), of MSCS RULE TO SEND THE NAME OF DELEGATE FOR GENERAL BODY MEETING.

	Particulars	Details
1.	Name of Member Society/Institution	
2.	Address of Member Society/Institution	
3.	Membership number of Society	
4.	Details of delegate:	
	a) Name	
	b) Position (Chairman/Chief Executive/Director/Administrator) held by the delegate	
	(c) Society address of the delegate for correspondence and telephone and Mobile number and Father's name	
	(d) Specimen signature of the delegate duly attested	
	(e) Signature attested	
	(Name & designation of the person attesting the signature)	
5.	Nomination details (original copy to be enclosed*)	Board Resolution No. _____ Date _____
6.	Name of the Board/Administrator competent to nominate	

7.	Date of expiry of the term of Managing Body/Board	
----	---	--

Declaration: I _____ (NAME) hereby declare, to the best of my knowledge and belief, that the delegate has not incurred any disqualification of membership of this society/institution under Section 29 of MSCS Act and is not disqualified for being a member of the Board of the _____ under Section 43 of MSCS Act and all pertinent sections of the MSCS Act 2002 as amended in 2023, its associated rules, and the bye-laws of the Society (Name of the Society)

(Signature of Chairman/Secretary/Managing Director
/Chief Executive Officer/Administrator)

Date:

Place:

Seal of the Society/Institution

* Please enclose original copy of the Resolution

Note: - This duly filled Proforma should reach to Returning Officer at least 21 days prior to the date fixed for the General Boardy Meeting (Date of Polling)

Draft Model Letter from Society to the Returning Officer.

To,

The Returning Officer.

It is to inform that our Society (Name of the Society) having Membership No. _____ is a member of the _____ Multi State Cooperative Society whose elections are going on.

Please find enclosed Resolution No. _____ dated _____ nominating representative/delegate of our Society to the said election and the General Body Meeting as per Rule 19H(5) & (7) of the Multi State Cooperative Society.

Yours sincerely,

Secretary of the Society/
CEO of the Society with Stamp.

Place : _____

Date : _____

Seal : _____