

is made, to forthwith hand over the possession of premises, vehicles or any other material, or provide any such assistance, as the case may be, to the Authority or any person authorised by them on that behalf;

- (c) to provide and enforce the code of conduct on the multi-State co-operative society whose election is being conducted, to be implemented in the area of operation of the multi-State co-operative society according to the nature of business or class of societies;
- (d) to appoint Observers, who shall be appointed to supervise elections and discharge such other functions referred to in rule 20A; and
- (e) to issue such other special or general orders or directions for fair and free elections, which shall not be inconsistent with the provisions of the Act.

19G. Procedure for conduct of elections

(1) The election of members of the board shall be conducted by a Returning Officer, to be appointed by the Authority and the Returning Officer so appointed shall not be a member or an employee of the multi-State co-operative society:

PROVIDED, that the Authority may also appoint one or more persons to be called as the Assistant Returning Officer to assist the Returning Officer, for the conduct of the election to the society.

(2) Every Assistant Returning Officer, shall, subject to the control of the Returning Officer and general control of the Authority, be competent to perform all or any of the functions of the Returning Officer:

PROVIDED that, no Assistant Returning Officer shall perform the functions of the Returning Officer relating to the scrutiny of nominations unless the Returning Officer is unavoidably prevented from performing the said function.

19H. Procedure for conduct of election to the board of multi-State co-operative societies

(1) The Chairperson and the Chief Executive of the multi-State co-operative society shall inform the Authority at least six months before the expiry of the term of the board, to conduct elections within time and a copy of the information shall also be sent to the Central Registrar.

(2) Within a period of one month from the date of receipt of such information under sub-rule (1), the Authority shall notify the election programme, including the election to the members of the Board and subsequent elections to the posts of office bearers of the multi-State co-operative society and such programme shall include the date of the general meeting wherein elections shall be held:

PROVIDED that the provisions of this sub-rule shall also apply to multi-State co-operative societies under the control of the administrator appointed under sub-section (1) of section 123:

PROVIDED FURTHER that an administrator appointed under sub-section (1) of section 123 shall perform the functions of the board in respect of the society to which he has been appointed as administrator.

(3) The Authority shall appoint a Returning Officer to conduct the elections in respect of the societies referred to in this rule.

(4) The Returning Officer appointed under sub-rule (3) shall send intimation regarding date, time and place of the general meeting to each of the members of the multi-State co-operative society and the Returning Officer may also send such intimation electronically, wherever possible.

(5) Where other co-operative societies or multi-State co-operative societies are members, the Returning Officer shall call on such societies to send the name of their Chairperson or President or the Chief Executive or a duly authorised member of the board of such co-operative society or other multi-State co-operative society as representative (hereinafter referred to as the delegate) in accordance with the provisions contained in sub-section (3) of section 38 together with the resolution of the board of the society and the specimen signature of the Chairperson or President or the Chief Executive or duly authorised member of the board, duly attested and bearing the seal of the society so as to reach him at least twenty-one clear days prior to the date fixed for the general meeting.

(6) Where there is no board of such co-operative society or other multi-State co-operative society, the administrator, or duly authorised administrator, if there are more than one administrators, by whatever name called, shall intimate the Returning Officer in writing under his signature at least twenty-one clear days prior to the date fixed for the general meeting that he or the Chief Executive shall represent such society in the general meeting and where no such resolution or communication intimating the name of the delegate is received by the date fixed or where any intimation changing the name of the delegate is received after such date, it shall not be accepted for inclusion in the list of members or delegates of member-societies.

(7) Fresh resolution shall be required for every general meeting at which election shall be held.

(8) It shall be the duty of the board of directors in office, or the administrator, as the case may be, to bring up to date the register of members and such other registers, as the Returning Officer may require and hand over such records, register or registers to the Returning Officer thirty days prior to the date fixed for the general meeting for the purpose of conducting the election.

(9) The election shall be held at a general meeting of the society convened for the purpose, of which not less than fourteen days' prior notice shall be given to the members.

(10) For the conduct of elections, the Returning Officer shall preside over the meeting, under the supervision of the Authority.

(11) Notice for holding the general meeting shall also be affixed on the notice board of the Multi-State Co-operative Society and its branches, if any, and the notice shall contain the following information, namely:—

- (a) the number of vacancies to be filled by election;
- (b) the area of the constituency (specified in the bye-laws) from which the members are to be elected;
- (c) the qualifications, if any, specified in the bye-laws for eligibility for membership on the board;
- (d) the name of the returning officer, date, place and hours between which nomination paper shall be filed by the members, such date being not less than one clear day before the date fixed for election or if that happens to be a holiday the day preceding which is not a public holiday.

Explanation: For the purpose of this sub-rule, the term 'public holiday' means any day which is declared as a public holiday under section 25 of the Negotiable Instruments Act, 1881 (26 of 1881) or any day which has been notified by the Central Government or the State Government, as the case may be, to be a public holiday to the offices of the Central Government or the State Government, as the case may be;

- (e) the date on which and the time and place at which the nomination papers shall be taken up for scrutiny; and
- (f) the date and time of which, the place at which and the time between which, the polling shall take place.

19-I. Preparation of list of members and delegates

(1) The Returning Officer shall prepare a list of members eligible to vote as it stood on the date, thirty days prior to the date fixed for the poll and publish copies of the list by affixing them on the notice board at the principal place of business of the society and all its branches, if any, not less than fifteen days prior to the date fixed for election and the list shall specify—

- (a) the admission number and name of the member, the name of the father or husband and the address of such member in the case of an individual member; and
- (b) the admission number, the name of the society, name of the delegate proposed to represent the society, in the case of a member society; the admission number, the name of the society, name of the delegate and the name of the constituency proposed to represent in the case of a member society and the admission number, the name of the delegate and the name of the constituency where a smaller body has been constituted under proviso to sub-section (1) of section 38.

(2) A copy of the list shall be supplied by the society to any member on payment of such fee as may be specified by the board and where no fee has been specified, the person authorised as per bye-laws of the society shall supply such list on payment of rupees ten.

(3) The Returning Officer shall also publish the election programme, as notified by the Authority, specifying the date and time of receipt of nominations, scrutiny of nominations, withdrawal of nominations, the poll, if required, and declaration of results and the election programme shall also be displayed on the notice board of the society and shall also be published in the newspaper circulated in the area of operation of the multi-State co-operative society at least fifteen days prior to the date of election.

19J. Nomination of candidates

(1) Nomination of the candidate for election shall be made in Form III, which shall be supplied on request, by the Returning Officer or any other officer authorised by him in this behalf, to any member of the society free of cost.

(2) Every nomination form shall be signed by two members whose names are included in the list of the members or delegates and one of the members shall sign the Form as proposer and the other as seconder for the nomination and the nomination Form shall also contain a declaration signed by the candidate, expressing his willingness to contest the election.

(3) Nomination Form may be presented in person by the candidate himself to the Returning Officer or by any person authorised by him in this behalf, before the date and time specified for submission of nomination Form as per the election programme and the Returning Officer or any other officer authorised by him, who receives the nomination Form, shall enter on the nomination Form its serial number and certify the date and time at which the nomination Form has been received by him and shall immediately give a written acknowledgement for the receipt of such nomination Form, which shall also bear the seal of the society.

(4) The Returning Officer shall, at the close of the time fixed for the receipt of nomination Forms, prepare and display on the notice board of the society, a list of nominations received by him and any nomination Form submitted after the date and time fixed for its receipt, shall be rejected.

(5) No person shall be nominated as a candidate for election to fill a seat on the board if he—

- (a) is ineligible to vote;
- (b) is not qualified or is disqualified to be the member of a multi-State co-operative society or a member of the board under the provisions of the Act and the rules made thereunder; and
- (c) does not possess the necessary qualifications specified in the bye-laws of the society for election as member of the board.

19K. Compliance with sections 43 and 44 of the Act

The eligibility of the candidates for the election of members of the board and office bearers shall be subject to the provisions contained in sections 43 and 44 of the Act.

19L. Scrutiny of nomination papers

(1) On the day fixed for the scrutiny of nomination papers,—

- (a) the Returning Officer shall, at the appointed hours, take up the scrutiny of nomination Forms and the candidate or the proposer or seconder of each of the candidates may be present at the time and place when nomination papers are scrutinised;
- (b) the Returning Officer shall examine the nomination Forms and shall decide all objections which may be made by any candidate or his proposer or seconder in respect of any nomination and may, either accept or reject any nomination;

PROVIDED that the nomination of a candidate shall not be rejected on the ground of an incorrect description of his name or the name of his proposer or seconder or of any other particulars relating to the candidate or his proposer or seconder, as entered in the list of members; if the identity of the candidate, proposer or seconder, as the case may be, is established beyond reasonable doubt;

- (c) the Returning Officer shall endorse on each nomination Form his decision of accepting or rejecting the same, as the case may be, and if the nomination paper is rejected, he shall record in writing a brief statement of his reasons for such rejection;
- (d) the Returning Officer shall not allow any adjournment of the proceedings except when proceedings are interrupted or obstructed by a riot or affray or by any other cause beyond his control; and
- (e) list of valid nominations accepted by the Returning Officer shall be published on the notice board of the society containing the names in the alphabetical order in English and address of the candidates as given in the nomination paper.

(2) Any candidate may withdraw his candidature by notice in writing signed by him and delivered in person or by the person duly authorised by him at any time after the presentation of the nomination Form, but before the date and time specified in the election programme for such withdrawal and the notice for withdrawal of candidature given by the candidate shall be irrevocable.

19M. Voting

(1) If for any area or constituency for which election is to be held, the number of candidates whose nomination Forms have been declared valid, does not exceed the number of candidates to be elected for that area or constituency, the Returning Officer shall at the general meeting convened for the purpose of the election, declare them to have been duly elected to the board, with the approval of the Authority and if the number of candidates whose nominations are valid exceeds the number of vacancies to be elected for any area or constituency, the Returning Officer shall arrange for conducting the poll on the date and time fixed for the purpose and the Returning Officer may appoint as many polling officers as may be necessary for the conduct of the poll.

(2) A candidate contesting the election, may by a letter, in Form IV, to the Returning Officer, appoint an agent to represent him where polling is held, to identify the voters and to watch the recording of votes and such letter shall also contain the consent in writing of the agent concerned.

(3) Canvassing of votes by any person at the place where elections are to be conducted shall be prohibited.

(4) Before the commencement of the poll, the Returning Officer shall show the empty ballot box to the persons present at the time of commencement of the poll and shall then lock it up and affix his seal to prevent it being opened without breaking the seal and the candidate or his agent may also affix his own seal, if he so desires.

(5) Every member or delegate who desires to exercise his right of vote shall be supplied with a ballot paper containing the names of contesting candidates arranged in alphabetical order either printed, typewritten or cyclostyled, according to convenience, on the ballot paper and the ballot paper shall bear the seal of the society and also the initials of the Returning Officer on the reverse of the ballot paper and contain a column, for the voter to inscribe mark 'X' against the name or names of the persons to whom he intends to cast his vote.

(6) In every polling station, where there is more than one polling booth, each such booth shall contain a separate compartment in which the members or delegates can cast their votes in secrecy.

(7) Every member who desires to cast his votes shall enter the polling station with an identity card, given to him by the society; the polling officer shall identify the member by putting questions to him with reference to the list of members or delegates eligible to vote in the polling station, furnished to him and if the polling officer is satisfied with the identity of the member, and if there is no objection from any candidate or his polling agent present at the polling station, he shall issue a ballot paper to him after obtaining signature or thumb impression of the member or delegate on counterfoil perforated with the ballot paper and the counterfoil shall bear the serial number and other details of the ballot paper and on receipt of such ballot paper, the member shall proceed to the polling compartment set apart for the purpose and indicate the person or persons in whose favour he exercises his vote by inscribing a mark 'X' against the name of the candidate or candidates, as the case may be, and put the ballot paper in the ballot box kept for the purpose with utmost secrecy:

PROVIDED that if owing to blindness or other physical infirmity or illiteracy a member is unable to inscribe the mark on the ballot paper, the polling officer, and where no such polling officer is appointed, the Returning Officer shall ascertain from him the candidate or candidates, in whose favour he desired to vote, inscribe the mark 'X' on his behalf and put the ballot paper in the ballot box.

(8) Every member whose name is entered in the list of members or delegates furnished to the polling officer, shall be eligible to cast his vote unless there is a challenge by the candidate or his agent against his identity and if there is any such challenge about the identity of a member or if the polling officer feels any reasonable doubt, he shall then refer the matter to the Returning Officer, who shall make a summary inquiry and decide the question with regard to the identity of such persons on the basis of records of the society.

(9) The Returning Officer shall not entertain any challenge by a candidate or his polling agent, of a member's identity until the person who challenges pays a fee of rupees five for every such vote and the Returning Officer shall thereafter entertain the challenge and ask the member who has come to poll the vote to affix his thumb impression or signature, as the case may be, on a declaration describing his identity and if he refuses to do so, the member shall not be allowed to vote and if as a result of such summary inquiry, the identity of the member is established to the satisfaction of the Returning Officer, the polling officer shall issue ballot paper, and the member shall then be allowed to cast his vote and in such cases, the challenge fees paid shall be forfeited.

(10) At the end of the poll, the Returning Officer, shall prepare an account of challenge fees collected, fees refunded to the persons who challenged, and the fees forfeited to the society together with a brief note on the decision arrived at by him after the summary inquiry in each case.

(11) If, at any stage of the polling, the proceedings are interrupted or obstructed by any riot or affray or if at such election it is not possible to conduct poll for any sufficient cause, the Returning Officer shall have the power to cancel the polling, after recording the reasons for such cancellation.

(12) No voter shall be permitted to cast his vote after the time fixed for the polling:

PROVIDED that a voter who enters the premises before the closure of the polling time, shall be issued the ballot paper and be allowed to cast his vote.

(13) The counting of votes shall take place immediately after closure of the poll and if it is not possible to count the votes immediately, for reasons beyond the control of the Returning Officer, the ballot box shall be sealed with the seal of the Returning Officer and of the contesting candidates or of their agents, if they so desire, and deposited with the society for safe custody and in such cases the Returning Officer shall then announce, and also, intimate in writing to the candidates or their agents, the time and place at which the counting shall commence on next day and the votes shall be counted by or under the supervision of the Returning Officer on the next day and every candidate and his authorised agent shall have a right to be present at the time of counting and the absence of any candidate or his agent at the time of counting shall not vitiate counting or announcement of results by the Returning Officer.

(14) After the Returning Officer has completed the counting of votes, he shall prepare a return of the results of the polling and shall forthwith declare the results, with the prior approval of the Authority.

(15) The Returning Officer shall immediately after the declaration of the results, record the proceedings of the election in a report which shall form part of the records of the society and the Returning Officer shall immediately furnish a copy of such a report together with a copy of the return of the results of polling to the multi-State co-operative society and the Authority.

19N. Election of office bearers by secret ballot

(1) As soon as the members of the board have been elected, the Returning Officer shall, notwithstanding anything contained in the bye-laws of the multi-State co-operative society, convene a meeting of the newly constituted board for the purpose of election of the President or Chairperson, Vice-President or Vice-Chairperson or other elected office bearers of the society, by whatever name they are called, in accordance with the directions of the Authority and such meeting shall not be conducted unless majority of the newly elected members of the board are present, as per bye-laws of the society.

(2) At the meeting so convened by the Returning Officer, he shall preside over the meeting for the purpose of election of the office bearers by secret ballot.

(3) The Returning Officer shall announce the schedule of election of office bearers, stating the number of vacancies to be filled by election, date, place and time between which nomination Forms may be filled by the members; the date on which and the time and place at which the nomination Forms shall be taken up for scrutiny; the date and time of withdrawal; and the date on which, the place at which the polling, if required, may take place and the Returning Officer shall intimate the schedule of election to all the newly elected members of the board and the intending members may submit their nomination, in Form V, to the Returning Officer at such meeting and the Returning Officer shall decide the objections if any, which may be made at the time, to any nomination and after making such summary inquiry, as he thinks necessary, announce the list of valid nominations.

(4) If for any office, for which elections are to be held, the number of nomination of candidates in respect of an office, does not exceed the number of vacancies to be filled for that office, the candidates who have filed valid nominations shall be deemed to have been elected for that office and the Returning Officer shall make a declaration to that effect, with the prior approval of the Authority and if the number of nomination of candidates in respect of an office, exceeds the number of vacancies to be filled for that office, a poll by secret ballot shall be conducted by the Returning Officer and he shall, thereafter, announce the number of votes secured by each candidate.

(5) The Returning Officer shall thereafter record the proceedings of the election of the office bearers in a report which shall form part of the records of the society and the Returning Officer shall also furnish a copy of such report together with a copy of the return of the polling, to the Authority.

(6) The result of the election shall be declared by the Returning Officer, with prior approval of the Authority.

(7) The certificate of election shall be issued immediately by the Chief Executive of the multi-State co-operative society, after declaration of results by the Returning Officer.

19-O. Admission to the place fixed for counting

(1) The Returning Officer shall exclude from place fixed for counting of votes all persons except,—

- (a) such persons as he may appoint to assist him in the counting;
- (b) persons authorised by the Returning Officer;
- (c) public servants on duty in connection with the election; and
- (d) candidates.

(2) No person, who has been otherwise working for a candidate in the election, shall be appointed under clause (a) of sub-rule (1).

(3) Any person, who during the counting of votes misconducts himself or fails to obey the lawful directions of the Returning Officer, may be removed from the place where the votes are being counted by the Returning Officer or by any police official on election duty or by any person authorised in this behalf by the Returning Officer.

19P. Rejection of ballot paper

(1) A ballot paper shall be rejected by the Returning Officer, if,—

- (a) it bears any mark or writing by which the member who voted can be identified; or
- (b) it does not bear the seal of the society or the initial of the Returning Officer; or
- (c) the mark indicating the vote thereon is placed in such a manner as to make it doubtful to which candidate the vote has been casted; or
- (d) is so damaged or mutilated that its identity as a genuine ballot paper cannot be established.

(2) If after the counting of the votes is completed, an equality of votes is found to exist between any candidates and the addition of one vote will entail any of those candidates to be declared as elected, the Returning Officer shall forthwith decide between the candidates by lottery and proceed as if the candidate had received an additional vote and declare him as elected.

19Q. Custody of record of elections conducted

After declaration of the result of election, the Returning Officer shall hand over the ballot papers and records relating to the election of the members of the board and the office bearers to the Chief Executive of the multi-State co-operative society in a sealed cover and all the documents relating to the election shall be safely preserved by the Chief Executive of the society for a period of six months from the date of election or till such time a dispute regarding election, if any, filed is disposed of, whichever is later, and shall thereafter be destroyed.

19R. Death of candidate before poll

If a contesting candidate dies and a report of his death is received by the Returning Officer before the commencement of the poll, the Returning Officer shall, upon being satisfied of the fact of the death of candidate, countermand the poll and inform the Authority along with the proceedings with reference to the election, and the election shall be commenced in all respects, as if for a new election:

PROVIDED that no further nomination shall be necessary in the case of a person who was a contesting candidate at the time of the countermanding of the poll:

PROVIDED FURTHER that no person who has given a notice of withdrawal of his candidature before the countermanding of the poll shall be eligible for being nominated as a candidate for the election after such countermanding:

PROVIDED ALSO that no fresh notice of withdrawal by the candidate whose nomination is accepted before the countermanding shall be accepted by the Returning Officer for the election after such countermanding.

19S. Preparation of electronic voting machines for polls

If the Authority decides to use an electronic voting machine for the poll, it shall direct the procedure thereof, which shall, as far as is technically feasible be in accordance with these rules.

19T. Election expenses

All election related expenditure including stationary, printing, postage, xerox, fax, rent for the ballot boxes, indelible ink, police security and such other items of expenditure related to the election of representatives or directors of a multi-State co-operative society, such as preparation of electoral roll, travelling and other allowances and remuneration payable to the Returning Officer, Assistant Returning Officer and other polling personnel shall be borne by the society and paid to the Authority.

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.

19Y. Casual vacancies how to be filled in

(1) In the event of casual vacancy occurring on account of death, resignation, disqualification or removal of the member of the board of a society or if any member becomes incapable of acting prior to the expiry of his term of office or otherwise, subject to the conditions specified in sub-section (5) of section 45J of the Act, the Chief Executive of the multi-State co-operative society shall communicate such vacancies, within a week of its occurrence, to the Authority, who shall take action to fill the vacancies, according to the provisions of section 45J of the Act.

(2) Any person, who gets filled in the casual vacancy as per the provisions of section 45J of the Act shall hold office for the remainder of the period of the members of the board in whose place, such member has been filled.

19Z. Maintenance of secrecy of voting

Every officer, clerk, agent, or other person who performs any duty in connection with the recording or counting of votes at an election shall maintain, and aid in maintaining the secrecy of the voting and shall not (except for some purposes authorised by or under any law) communicate to any person any information relating to such voting.]

¹[20. Officers, etc., at an election, not to act for candidates or to influence voting

(1) No person who is a Returning Officer or an Assistant Returning Officer or a Presiding or Polling Officer at an election, or an officer or clerk appointed by the Returning Officer to perform any duty in connection with an election, shall, in the conduct or the management of the election do any act (other than the giving of vote, if eligible as member) for the furtherance of the prospects of the election of a candidate.

(2) No such person as aforesaid, and no member of a Police Force, shall—

- (a) persuade any person to give his vote at an election;
- (b) dissuade any person from giving his vote at an election; or
- (c) influence the voting of any person at an election in any manner.

20A. Functions of Observers

The functions of observers appointed by the Authority shall be to supervise the entire election process, and give directions to the Returning Officer and other officers, subject to the general control and superintendence of the Authority, to ensure the smooth and fair conduct of elections of a multi-State co-operative society.

¹ Substituted vide GSR 591(E), dt. 4.8.2023, w.e.f. 4.8.2023. Prior to substitution, Rule 20 read as under:

"20. Election of the office bearers

(1) The election of the office bearers of the board shall be conducted as per the programme given in the election schedule.

(2) The eligibility of the candidates for the election of office bearers shall be subject to the provisions contained in sections 43 and 44 of the Act."

20B. Directions by the Co-operative Election Authority

Subject to the provisions of the Act and the rules made thereunder, the Co-operative Election Authority may issue directions from time to time, as may be necessary for the conduct of free and fair elections and the Board, members, Chief Executive and staff of the multi-State co-operative society shall comply with such directions issued by the Authority.]

21. Terms and conditions of the chief executive

Where the Central Government or a State Government holds fifty one per cent or more equity capital of a Multi-State Co-operative Society, the qualifications and eligibility conditions for the post of Chief Executive, the salaries and allowances, other terms and conditions of service including suspension, removal, pension, gratuity, retirement benefits etc., shall be as approved by the Central Government.

CHAPTER V**PRIVILEGES, PROPERTIES AND FUNDS OF MULTI-STATE
CO-OPERATIVE SOCIETIES****22. Certification of copies of entries in books**

- (1)(a) A copy of any entry in a book of a Multi-State Co-operative Society regularly kept in the course of its business shall be certified by the Chief Executive or officer authorised by the bye-laws of the society.
- (b) Where an order has been passed under section 123 superseding the board and appointing an administrator by administrator or any other officer authorised by him.
- (c) Where an order has been passed under sub-section (1) of section 89 appointing a liquidator of the Multi-State Co-operative Society, by the liquidator.

(2) Every certified copy shall bear the signature of the Chief Executive or any director or authorised officer and seal of the Multi-State Co-operative Society.

(3) The charges to be levied for the supply of such certified copies shall be as provided in the bye-laws of such a Multi-State Co-operative Society. In absence of such a provision in the bye-laws of a Multi-State Co-operative Society, a charge of rupees two per folio shall be levied.

23. Government aid to Multi-State Co-operative Societies

Subject to the provisions of section 61 of the Act, the Central Government or a State Government may provide aid to any Multi-State Co-operative Society on the terms and conditions mutually agreed upon.

24. Distribution of profit to members

(1) No part of the funds, other than net profits, of a Multi-State Co-operative Society shall be distributed by way of bonus or dividend or otherwise among its members.

(2) Payment of dividend to the members on their paid-up share capital shall be as specified in the bye-laws.

(3) The bye-laws of a Multi-State Co-operative Society may provide for distribution of patronage bonus to its members in consonance with the transactions of a member with the society.

(4) Every Multi-State Co-operative Society may also provide for in their bye-laws the subjects and purposes for which the reserve fund will be utilized.