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.

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**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 respect, 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."
- 5. In the principal rules, for rule 20, the following rules shall be substituted, namely:—
- **"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.
- **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.".
- 6. In the principal rules, for rule 25, the following rule shall be substituted, namely:—
- **"25. The Co-operative Education Fund.** (1) Every multi-State cooperative society shall credit a sum calculated at one per cent. of its net profits every year as contribution, within six months from the closing of the relevant financial year, towards the account of the Co-operative Education Fund, maintained by the Central Government.
  - (2) The Co-operative Education Fund shall be maintained and administered by a Committee constituted by the Central Government, consisting of the following members, namely:—
    - (a) The Secretary, Ministry of Co-operation Chairperson;