



**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
NEW DELHI**

**CODE OF CONDUCT - ELECTION TO THE MANAGING
COMMITTEES OF BRANCHES OF REGIONAL COUNCIL OF
ICAI**

for

Compliance by Candidates and their authorized representatives for Election to the Managing Committee of Branches of Regional Councils to be held in January, 2025 for the term 2025 - 2029 and onwards.

Effective date: The Election Code of Conduct containing instructions and norms for compliance by candidates and their authorized representatives shall come into force from the date of issue of notice inviting nominations and remain in force till counting of votes is completed and election results are declared.

1. The Council of the Institute has issued Directions in the matter of functioning of Branches of Regional Councils under Regulation 159(3) of the Chartered Accountants Regulations, 1988. With the view to maintain a healthy and peaceful atmosphere during the election process and for ensuring a free and fair election, the Council of the Institute has approved an Election Code of Conduct for candidates and their authorized representatives for compliance, which is as follows:

(a) Any infrastructure, forum including programmes, by whatever name called, resources – human or otherwise machinery, facilities, or communication medium – electronic or otherwise, of the Branch shall not be used in any manner whatsoever by any contesting candidate and/ or their authorized representative/s.

(b) No candidate and/or his/her authorized representative(s) shall utilize the services of any office bearers and members of Managing Committee in the latter's official capacity whether held presently or in the past, for campaigning/ canvassing/ electioneering/propagating. However, such an office bearer or members can act at his/her own free will, in his/her individual capacity. Office bearer, for this purpose, will mean all elected/ nominated/ex-officio members of Branches.

(c) While there is no bar on a contesting candidate or their authorized representative from participation in an event/ programme organized by the Institute and/ or its organs, as an ordinary participant, however, that forum/ event shall not be used for publicity/ electioneering/ canvassing/ propagating in any form whatsoever.

(d) In the event of any invitation being received, by a candidate, from the Central Government/ State Government, any Committee of the Council of the

Institute, The Institute of Cost Accountants of India (ICoAI), The Institute of Company Secretaries of India (ICSI), any other outside agencies such as Industry Associations like CII, FICCI, ASSOCHAM, Chambers of Commerce etc., and Voluntary Bodies like Rotaries, Non Government Organizations etc. for participation in any of their events/ programmes etc., in any capacity – professional or otherwise, while there is no bar for participation in such an event/ programme, as an ordinary participant, however, that event/ forum shall not be used for the purpose of publicity/ electioneering/ canvassing/ propagating in any manner whatsoever.

(e) The above restrictions shall be applicable not only for any the event/ programme organized by the Institute or any of its organs held within the jurisdiction of a candidate's own Branch but even outside the jurisdiction of his/her Branch including overseas events/ programmes as well.

(f) The distance of 200 metres from the room in which a polling booth is set up shall be treated as zero tolerance zone for the purpose of said elections in order to conduct the elections in a free and fair manner.

(g) There shall be complete ban on erection of stall, putting up chairs, tables, tent or shamiana or pandal by whatever name called, display on vehicles on polling day.

(h) There shall be complete ban on display of banners, distribution/ supply of any gifts, pamphlets/ letters/ circulars or any other publicity materials including free distribution of books/ calendars/ diaries/ handouts, in physical form or electromagnetic/ electronic storage devices and the like. However, a candidate is permitted to issue a manifesto or circular which shall conform the following requirements:-

- (i) The manifesto or circular shall contain information regarding the candidate himself and shall not make any reference directly or indirectly to any other candidate;
- (ii) It shall not contain any appeal to the vote on the basis of caste or on any communal, religious or sectional lines or any tall claim.
- (iii) The distribution of manifesto or circular shall be restricted only to the members of the Branch concerned.

(i) Distribution of cards within the zero tolerance zone is banned. Serving tea/ coffee, snacks and lunch to volunteers, supporters of the candidates and the voters within the zero tolerance zone shall be prohibited totally.

(j) There shall be complete ban on wearing or displaying the Placard/s, Batches, T-shirt, Cap or any other display material indicating the Name or Photograph or Serial/ Ballot Number of the candidate during the polling days.

(k) There shall be complete ban on intimidation and impersonation of voters, providing transportation to voters and canvassing in any form/ mode, excepting one to one communication, 24 hours before the commencement of polling and during the polling day.

(l) The candidates and/or their authorized representatives shall ensure peaceful and orderly polling and complete freedom to the voters in exercising their franchise without being subjected to any annoyance or obstruction within the zero tolerance zone.

(m) Organization of parties for the purpose of electioneering or even participation in any party or providing/ facilitating any form of entertainment, e.g., musical events and the like, or religious/ spiritual events, with the direct and/ or indirect involvement of a candidate, member, non-member, NGO, LL.P., Company or Trust in any form/ manner for the purpose of electioneering whatsoever shall be prohibited.

(n) A candidate can organize a meeting/ programme with the members of the Branch at his own residence or office (his/ her professional address), subject to the condition that the number of participants in such meeting shall be restricted to generally 50 members and further that no refreshment other than tea/ coffee/ soft/ aerated drinks and snacks are served to such participants.

(o) No candidate shall attend any public function to receive any award or hold Press Conferences during the currency of the Election Code of Conduct.

(p) Any newsletters by an organ of the Institute published w.e.f. the month in which notice for election is issued till the Election results are declared, in any form including electronic mode shall not contain the column "Chairman's Page/ Chairman Writes" and/ or any other column of any other office bearers, if such office bearer is a candidate to the elections, and in replacement thereof, the nomenclature "Managing Committee Writes" shall be used. The name(s) of the editor/ publisher of the newsletters etc. can, however, be printed, wherever the same is legally required to be mentioned.

(q) Contribution of Articles in Newspapers/ Professional Journals/ Magazines without photograph and personal contact details including e-mail of candidate shall be permitted. However, there will be no mention about his/ her being a candidate for election.

(r) A candidate can use social media/ networking site, like twitter/ facebook/ LinkedIn/ whatsapp, as a part of electioneering or for the purpose of election. There shall be no restriction on use of virtual platforms for meeting the voters nor on sending videos or messages through WhatsApp either in Groups or one-to-one. A candidate can send one to one SMS from his own mobile. However, bulk SMS can be sent twice by the candidates or by any of his/ her authorised representative or by any member to voters appealing for vote or for any electioneering purpose.

2. A candidate or his authorized representative shall be deemed to have brought disrepute to the Council under item (2) of Part IV of the First Schedule of the Act if, in connection with an election to the Managing Committee of a Branch, he is found to have adopted any one or more of the following practices, namely:-

(i) Bribery, that is to say, any gift, offer or promise of any gifts or gratification to any person by a candidate or any other person, with the connivance, with the object directly or indirectly of: –

- (a) inducing a member to stand or not to stand as a candidate at an election or rewarding him for act or omission; or
- (b) inducing to withdraw his candidature or rewarding such withdrawal; or
- (c) inducing a voter to vote or not to vote at an election, or as a reward for act or omission;

Explanation. – For the purpose of this clause, the term “gratification” is not restricted to pecuniary gratification or gratifications estimable in money, and it includes organizing parties or providing any other form of entertainment, and all forms of employment for reward; but it does not include the payment of any expenses bonafide incurred at or for the purpose of any election;

- (ii) undue influence, that is to say, any direct or indirect interference or attempt to interfere on the part of a candidate or any other person, with his connivance, with the free exercise of any electoral right;
- (iii) the publication by a candidate or by any other person, with his connivance, of any statement of fact which is false, and which he either believes to be false or does not believe to be true, in relation to the personal character or conduct of any candidature or in relation to the candidature or withdrawal of any candidate, being a statement reasonably calculated to prejudice the prospects of that candidate’s election;
- (iv) the obtaining or procuring or abetting, or attempting to obtain or procure, by a candidate or by any other person, with his connivance, any assistance for the furtherance of the prospects of the candidate’s election from any person serving under the Government of India or the Government of any State or local authority, other than the giving of vote by such person, if he is a member entitled to vote;
- (v) the hiring or procuring, whether on payment or otherwise, of a vehicle by a candidate or by any other person, with his connivance, for the conveyance of voters;
- (vi) resorting to disorderly behaviour or misbehaviour within the zero tolerance zone of the polling booth and/or venue for counting of votes;

Explanation. – For the purpose of this clause, canvassing for votes, distribution of visiting cards, pamphlets, manifestos, letters, hand-outs, circulars and the like, erection of any stall and display of any banner shall be treated as disorderly behaviour or misbehaviour.

- (vii) exhibiting or placing any notice or sign board relating to the election by a candidate or by any other person with the connivance of the candidate at anytime and anywhere during the election period including on the date of polling within a distance of 200 meters from the polling booth;
- (viii) non-compliance with any of the directives or circulars or instructions issued by the Secretary of the Institute in any matter relating to elections;
- (ix) contesting the election representing a political party or on political lines;
- (x) the receipt by a member or an agreement by a member to receive any gratification:-

- (a) as an inducement or reward for standing or not standing as a candidate; or
- (b) as an inducement or reward for withdrawing his candidature; or
- (c) as an inducement or reward for himself or any other person for voting or refraining from voting; or
- (d) as an inducement or reward for inducing or attempting to induce any voter to vote or refrain from voting; or
- (e) inducing or attempting to induce any candidate to withdraw his candidature;

3. In view of the aforementioned requirements, candidates, their authorized representatives and members associated with the Election to the Managing Committee of Branches are hereby required to ensure that the relevant provisions referred to above are not violated in any manner whatsoever, in their own interest. It may be noted that non-adherence to or violation of the Election Code shall be liable for disciplinary action.

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