



**THE INSTITUTE OF COST ACCOUNTANTS OF INDIA
CMA BHAWAN, 12, SUDDER STREET, KOLKATA – 700 016.**

ELECTION TO THE MANAGING COMMITTEE OF CHAPTERS

Kolkata, Thursday, the 21st September, 2017

Circular No. GC(3)/2017

**Election Code of Conduct for Observance by the Candidates and their Authorized
Representatives during the Election to the Managing Committee of Chapters**

With a view to maintain a healthy and peaceful atmosphere during the election process and for ensuring a free and fair election, the following Election Code of Conduct is issued.

The Election Code of Conduct contains instructions and norms to be followed by candidates and their authorized representatives and members during the entire election process including at the polling booths and counting centre(s).

Election Code of Conduct

1. No candidate would indulge in any activity, which may aggravate differences or create hatred or cause tension amongst the members, different castes and communities, religious or linguistic directly or indirectly.
2. No candidate shall make use of any mode of communication including electronic media in any form directly or indirectly which are derogatory, defamatory and offensive in nature aimed at tarnishing the image of any other member or candidate for the purpose of electioneering or transmitting information connected with the election.
3. There should be no appeal to caste or communal feelings for securing votes. Mosques, Temples or other places of worship shall not be used as forum for election propaganda.
4. All candidates shall avoid scrupulously all activities, which are corrupt practices, such as providing incentive to voters, intimidation of voters, giving presentations to voters, host parties and get-togethers of members with the object of securing votes etc.
5. No candidate shall, with the object of securing votes, directly or indirectly offer any employment or any other professional / occupational opportunity or any other offer leading to pecuniary gain of a member.
6. No candidate shall use any loud speaker or distribute any written communiqué, gift or any item inside or near the polling booth for the purpose of electioneering or transmitting information connected with the election.
7. No candidate shall directly or indirectly use the Institute's resources for the purpose of electioneering.
8. All contesting candidates shall:



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- (a) co-operate with the officers on election duty in complying with the restrictions to be imposed on the plying of vehicles on the polling day;
 - (b) supply to their authorized representatives suitable badges or identity cards to be used in polling booths and counting centre(s) ;
 - (c) refrain from serving or distributing liquor to the members on polling day and during twenty four hours preceding the day of polling.
9. Excepting the voters, no one without a valid pass from the Returning Officer shall enter the polling booths.
 10. If the candidates or their authorized representatives have any specific complaint or problems regarding the conduct of the elections, they may bring the same to the notice of the observer.
 11. After the notification for the election is issued by the Council, the contesting members shall not announce any financial grant in any form or make promises therefor or announce any projects or schemes of any kind, which may be aimed at influencing the voters.
 12. The contesting candidates for the election, shall not preside over or share dais, stage, platform and/or participate in the programmes and activities including Modular Training Programmes organized by the Institute, Regional Councils, Chapters and such other programmes as may be specified by the Returning Officer from time to time as speaker, paper writer, faculty member, presenter of bouquets, flowers, garlands, mementoes, gifts or in such other capacity as the Returning Officer might decide from time to time to ensure free and fair elections.
 13. The contesting candidates and/or their authorized representatives shall not use any infrastructure, forum including programmes, by whatever name called, manpower, machinery, facilities or communication medium – electronic or otherwise of the Institute, its Regional Councils and Chapters in any manner whatsoever. While there is no bar for participation in any event/programme organized by the Institute and/or its Regional Councils/Chapters, as an ordinary participant, however, the event/ programme shall not be used for publicity/electioneering in any form whatsoever. This restriction is equally applicable to any other meeting/ event/ programme by whatever name called.
 14. No programme announcement shall include name(s) of the contesting candidates.
 15. Proceedings of the programmes conducted by the Institute / Regional Councils / Chapters shall be published only after proper editing so that the name(s) of any contesting candidate(s) is/are not mentioned in the proceedings.
 16. No photograph of a contesting candidate including as part of a group shall be published at any place in any journal, newsletter or its equivalents, website, electronic media or otherwise. In case of group photograph, the photo of the contesting candidate from the group shall be dropped for the purpose of publication.
 17. The names of contesting candidates shall not be published by way of congratulations for any achievement or by way of elevation, on the move, or in any other capacity.



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18. No publicity of programme(s) and their coverage by the Institute/Regional Councils/Chapters, in a manner covering contesting candidates, will be given in any of the journals, newsletters or its equivalents, website or otherwise.
19. No article, write-up, report, column and the like by any contesting candidate will be allowed for publication / inclusion in the journal, newsletter or its equivalents, website or otherwise.
20. No brochure/any other material covering contesting candidates including written communication(s) of programme(s) organized by the Institute / Regional Councils and Chapters shall contain the name or reference of any contesting candidate in any manner whatsoever. This prohibition is not, however, applicable for the brochure / other material as aforesaid already printed for sending to the intended readership or audience, or name required to be given under any specific legal requirement.
21. No brochure/publicity material including written communications printed in respect of any programme held before or after issue of notification shall contain the photograph / reference to any of the contesting candidates in any manner whatsoever.
22. The contesting candidate(s) shall not raise any question at any event/programme organized by the Headquarters, Regional Councils, Chapters or any other offices of the Institute so as to attract the attention of the audience to gain visibility / publicity. While there is no bar for participation in such an event/programme, as an ordinary participant, however, the said event/programme shall not be used for the purpose of publicity/electioneering in any manner whatsoever. The restrictions shall be applicable not only for any event/ programme held within a candidate's own constituency but outside his constituency including overseas events/ programmes as well. The contesting candidate shall not preside over or share dais, stage, platform likely to have members of the Institute as part of audience.
23. No interview to newspaper(s), electronic media and the like by contesting candidate(s) in any manner whatsoever is permissible. Any communication to newspaper(s), electronic media and the like by contesting candidate(s) or through any other person in any manner whatsoever is also prohibited.
24. In the event of any invitation being received by a candidate from any other outside agencies/organizations such as Industry Associations like CII, FICCI, ASSOCHAM, Chambers of Commerce etc., and Voluntary Bodies like Rotaries, Non-Government Organisations 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, the said event/programme shall not be used for the purpose of publicity/electioneering in any manner whatsoever. The restrictions shall be applicable not only for any event/ programme held within a candidate's own constituency but outside his constituency including overseas events/ programmes as well. The contesting candidate shall not preside over or share dais, stage, platform likely to have members of the Institute as part of audience.
25. Organisation of parties or participation in any party or providing any form of entertainment, e.g., musical nights and the like, with the direct and/or indirect involvement of the candidate



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in any form/manner whatsoever is prohibited.

26. The contesting candidate(s) shall not maintain a separate website as a part of electioneering or for the purpose of election. The website maintained by a Firm/member in practice, in accordance with the relevant Council Guidelines is outside the purview of the Code, but it cannot be used as a part of electioneering or for the purpose of election.
27. The journal / newsletters published in any form including electronic mode shall not use the column “Chairman Page/Writes”; and in replacement thereof, the nomenclature “Managing Committee Writes” shall be used. Alternatively, it may be a column in the name of the “Editor”. The name(s) of the editor/publisher of the newsletters etc. can, however, be printed, wherever the same is legally required to be mentioned.

Disciplinary action against member in connection with conduct of election:

- (1) A member shall be deemed to have brought disrepute to the Council if he violates any of the codes of conduct for election.
- (2) Only one manifesto or circular shall be issued by a candidate in relation to the election in the period commencing from the date of issue of final list of nominations to the candidates.
- (3) A manifesto or circular issued shall conform to the following requirements in the interest of maintaining dignity in the election, namely:
 - (a) A manifesto or circular shall contain information regarding the candidate himself and shall not make any reference, directly or indirectly, to any other candidate;
 - (b) The information, which a candidate may furnish in a manifesto or circular regarding himself shall not differ in any material respect from the information maintained by the Institute based on particulars submitted by the candidate to the Institute.
 - (c) A manifesto or circular shall neither contain any appeal to the voters on the basis of caste or on communal, religious, regional or sectional lines nor any tall claim;
 - (d) The distribution of a manifesto or circular shall be restricted only to the members of the constituency concerned;
 - (e) A certified copy of such manifesto or circular shall be sent to the Election Officer by within 7 days of its issue;
 - (f) While a candidate may repeat, in any form, the manifesto or circular issued without changing its contents, however, he shall not issue more than one manifesto or circular.
- (4) A member shall not adopt one or more of the following practices with regard to the election, namely :-



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- (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 his 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 candidate 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, 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 to be determined by the Returning Officer 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, gifts and the like, erection of any stall and display of any banner shall be treated as disorderly behaviour/misbehaviour.



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- (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 any time and any where during the election period including on the date/s 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 Election Officer in any matter relating to elections;
- (ix) Contesting the election representing a political party or on political lines;
- (x) Any act specified in clauses (i) to (ix) when done by a member, who is not a candidate, but is acting with the concurrence or connivance of a candidate ;
- (xi) 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;
- (xii) Contravention or misuse of any of the provisions of the Chapters Bye-laws or making of any false statement knowing it to be false or without knowing it to be true, while complying with any of the provisions of the Chapters Bye-laws.

Clarification:

1. A candidate may repeat the same contents of one manifesto or circular without changing its contents, including communication through e-mail & SMS.
2. Birthday/other greetings/greetings on a festive occasion by letter/card/SMS/e-mail etc. to individual members can be sent. However, the contesting candidate should not mention anything about his candidature for the election or a request to vote for or support him in the election. The said greetings will not amount to manifesto or circular provided it does not contain any information about the candidate or a request to vote for or support him in the election.
3. The distribution of manifesto or circular shall be restricted only to the members of the constituency concerned and shall not be distributed to the members outside the



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concerned constituency. Personal website or any other website as well as various e-groups may lead to access of members outside the constituency. Hence, the contesting candidates cannot use personal website or any other website as well as various e-groups for issue of election manifesto or circular or for electioneering purpose.

The above Code of Conduct is applicable to the candidates, their authorized representatives and any other member acting directly or indirectly on behalf of the candidate.

Notwithstanding anything contained hereinabove, the Institute may cause investigation into the conduct of any candidate or authorized representative or any other member in any other circumstances for violation of Election Code of Conduct.

**Kaushik Banerjee
Secretary**