



ELECTIONS TO THE COUNCIL AND THE REGIONAL COUNCILS, 2023

Kolkata, Friday, the 31st March, 2023

NOTIFICATION

Election Code of Conduct for Observance by the Candidates and their Authorized Representatives during the Elections

No. EL-2023/10:

(i) With a view to maintain a healthy and peaceful atmosphere during the election process and for ensuring a free and fair election, the Returning Officer hereby issues an Election Code of Conduct as approved by the Council in exercise of the powers vested in the Council under sub-rule (1) of Rule 16 of the Cost and Works Accountants (Election to the Council) Rules, 2006 as amended (the Rules) for compliance by candidates and their authorized representatives with effect from 31st March, 2023 for Election to the Council and Regional Councils to be held in July 2023.

(ii) Date of applicability of Election Code of Conduct

The Election Code of Conduct comes into force from the date of issue of notification under sub rule (2) of Rule 4 of the Rules and shall remain in force during the entire election process including at the polling booths and counting centre. If any action is prohibited by Election Code of Conduct (e.g. sitting on a dais) with effect from the date of issue of Election Notification, but such action is taken before filing nomination for elections, a contesting candidate shall be considered to have violated the Election Code of Conduct since such action is prohibited by Election Code of Conduct. Hence, all contesting candidates, their authorized representatives and members in general should strictly comply with Election Code of Conduct and Guidelines / Instructions / Directives / Circulars issued by the Returning Officer in this regard with effect from the date of issue of Election Notification, i.e., 31st March, 2023.

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

(iv) The Election Code of Conduct shall be in addition to that prescribed by the Cost and Works Accountants Act, 1959 as amended (the Act) and the Cost and Works Accountants (Election to the Council) Rules, 2006 as amended (the Rules) and the Cost and Works Accountants Regulations, 1959 as amended (the Regulations) and shall come into force from the date of issue of notification under sub-rule (2) of Rule 4 of the Rules.



(v) The Election Code of Conduct is deemed to be guidelines of the Council under clause (1) of Part II of the Second Schedule of the Act and it is obligatory for each candidate to comply with the Election Code of Conduct. Further, non adherence to the code of conduct or violation of the same shall be treated as 'misconduct' and be liable for disciplinary action.

(vi) For the purpose of this Election Code of Conduct, "Institute" means the Institute of Cost Accountants of India, its Regional Councils/Chapters/Study Circles/Overseas Centres/CMA Support Centres/CAT ROCCs/Section 8 Companies promoted by the Institute like ICWAIMARF/AAT/IPA/RVO/ICMAISAO.

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 to 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 in the Zero Tolerance Zone for the purpose of electioneering or transmitting information connected with the election.
7. (i) No candidate shall directly or indirectly use the Institute's resources for the purpose of electioneering.

(ii) Under no circumstances the personal visits of the candidates shall be combined with official visits to any other place during the period of Code of Conduct. There will be



restrictions on tour and local travel of contesting candidates who are members of Council, Regional Councils or Managing Committee of Chapters.

(iii) There shall be total and absolute ban on the using of official vehicles / vehicles hired by the Institute for campaigning, electioneering or any election related travel by the contesting candidates including the candidates who are members of Council, Regional Councils or Managing Committee of Chapters during the period of Code of Conduct. Similar ban applies to non-contesting candidates also who are members of Council, Regional Councils or Managing Committee of Chapters, who may provide direct or indirect support to the contesting candidates. However, use of official vehicle/ vehicles hired by the Institute can be used for limited purpose for attending official meetings and events.

(iv) No contesting candidate or his/her representative(s) shall use or be allowed to use the premises of the Institute like Guest House, Office Premises (Chapter, Regional Council and Headquarters), hotels / any other premises hired by the Institute as a campaign office or for holding any public meeting for the purpose of election propaganda. However, the Guest House or office premises can be used for conducting the official meetings of the Institute.

8. All contesting candidates/authorised representative(s) shall:

- (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) refrain from serving or distributing liquor or any other gifts to the members in any manner whatsoever.

9. The contesting candidate shall supply to their authorized representatives suitable badges or identity cards to be used in polling booths and counting centre(s) ;

10. Excepting the voters, no one, without a valid pass from the Returning Officer, shall enter the polling booths.

11. 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.

12. After the notification for the election is issued by the Council, the contesting candidates or any other member shall not directly or indirectly 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.

13. 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/Pre-placement Orientation Programmes/Placement Programmes organized by the “Institute” 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. The contesting candidates for the Election, shall not act as faculty for any of the programmes/classes conducted by the “Institute”

14. 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” 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 event/ programme by whatever name called.
15. No programme announcement shall include name(s) of the contesting candidates.
16. Proceedings of the programmes conducted by the Institute / Regional Councils / Chapters shall be published only after proper editing so that the name(s) / photograph (s) of any contesting candidate(s) is/are not mentioned in the proceedings.
17. 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. In case it is not possible to segregate the candidate from the group photograph by way of his position in the photograph, such photograph shall not be published at all.
18. 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 like manner by the Institute.
19. 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.
20. No article, write-up, report, column, newsletter, bulletin and the like by any contesting candidate will be allowed directly or indirectly for publication / inclusion in the journal, newsletter or its equivalents, website.



21. No flyer/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.
22. No flyer/brochure/publicity material including written communications printed in respect of any programme held on or after issue of notification shall contain the photograph / reference to any of the contesting candidates in any manner whatsoever.
23. 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 or elsewhere 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/programme 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.
24. 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.
25. In the event of any invitation being received by a candidate from any other outside agencies/organizations such as Industry Associations like Central Government, State Government, Institute of Chartered Accountants of India, Institute of Company Secretaries of India, CII, FICCI, ASSOCHAM, Chambers of Commerce etc., and Voluntary Bodies like Rotaries, Non-Government Organisations etc. for participation in any of their events/programme etc., in any capacity – professional or otherwise, while there is no bar for participation in such an event/programme, as an ordinary participant, 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/ programme 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.
26. Organisation of parties organizing / hosting, individually or through friend/relative, Lunch/Dinner etc where the member(s) of the Institute are to be invited with the direct or



indirect involvement or participation in any party or providing any form of entertainment, e.g., musical nights and the like or religious/spiritual events, with the direct and/or indirect involvement of the candidate in any form/manner whatsoever is prohibited as a part of electioneering or for the purpose of election.

27. 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, cannot be used as a part of electioneering/canvassing/propagating purpose or for the purpose of election.
28. The journal / newsletters published in any form including electronic mode shall not use the column "Council Member/Chairman Page/Writes"; and in replacement thereof, the nomenclature "Committee Writes", "Council / Regional Council Writes" / "Managing Committee Writes" as the case may be, 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.
29. No candidate and/ or his/her authorized representative(s) shall utilize the services of any office bearers and members of Central Council, Regional Councils, Chapters, Overseas Centres, Study Circles, in the latter's official capacity whether held presently or in the past, for campaigning/ canvassing/ electioneering/propagating. However, such an office bearer can act at his/her own free will, in his/her individual capacity. Office bearer, for this purpose, will mean all elected/ nominated members of the Council, Regional Councils, Chapters, Conveners of Study Circles.
30. The distance of 200 meters 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.
31. 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 days within the zero tolerance zone.
32. There shall be complete ban on display of banners, distribution/supply of any gifts, pamphlets/ letters/ circulars (other than one permitted under Rule 42) or any other publicity materials including free distribution of books/ calendars/ diaries/ handouts, in physical form or electro magnetic/ electronic storage devices and the like.
33. 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.



34. There shall be complete ban on wearing or displaying the Placards, Batches, T-shirts, Caps or any other display material indicating the Name or Photograph or Serial/Ballot Number of the candidate during the polling days.
35. 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 days.
36. Only one manifesto or circular or support seeking appeal shall be issued by a candidate in relation to the election in the period commencing from the date of issue of final list of valid nominations to the candidates and only the same may be repeated by the candidate in any form, in part or in full, without changing the content thereof in any manner within the Region in which the candidate is contesting. The manifesto or circular support issued by a candidate shall not contain any appeal on the basis/ lines of religion, caste, creed, community, political or spiritual leadership or any other sectoral basis/ lines.
37. Any other communication in relation to the election issued by the candidate in electronic form or otherwise shall be deemed to be second/subsequent circular and will be in contravention of the aforesaid rule.
38. No candidate shall attend any public function to receive any award, except award constituted and given by the Central/State Governments or hold Press Conferences during the currency of the Election Code of Conduct.
39. Contribution of Articles in Newspapers/Professional Journals/Magazines without name, 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 to the Council or the Regional Council as the case may be.
40. It shall be the duty of a candidate to bring to the notice of the Returning Officer, if any person or persons is/are doing any electioneering work on his/her behalf without his/her knowledge or authorisation.

Attention of the members is also invited to the provisions of Rules 41 and 42 of the Cost and Works Accountants (Election to the Council) Rules, 2006 which provides for disciplinary action against members contravening the election norms set out in the said rules. For the convenience and ready reference of members, Rules 41 and 42 are reproduced hereunder. Members and contestants are requested to adhere to the requirements stipulated in the Rules.



Rule 41 of the Cost and Works Accountants (Election to the Council) Rules, 2006

(Election Expenses)

- (1) No candidate, whose name has been included in the final list of nominations under Rule 15, shall incur expenditure above an amount to be fixed by the Council for this purpose.
- (2) Every such candidate shall file an account of expenses incurred for the election in a format approved by the Council, within fifteen days of notification issued under Rule 36.
- (3) A member 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 Council of the Institute, he is found to have contravened the provisions of Sub-rule (1) or Sub-rule (2).

(Disciplinary action against member in connection with conduct of election)

The provisions of Rule 42 of the Cost and Works Accountants (Election to the Council) Rules, 2006 are stated hereunder:

- (1) A member 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 Council of the Institute, he is found to have contravened the provisions of Sub-rule (2) or all or any of the clauses of Sub-rule (3) or Sub-rule (4) of this rule.
- (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 furnished by the Institute to the voters under rule 9. A candidate may, however, include in such manifesto or circular, any additional information not contained in the information furnished under rule 9;
 - (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 Returning Officer by speed/registered post within 15 days of its issue ;
- (f) While a candidate may repeat, in any form, the manifesto or circular issued under Sub-rule (2) of this Rule 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:-
- (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 terms of money, and it includes organising 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.

- (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 Returning Officer under these Rules 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 these Rules 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 these Rules.

Clarification:

1. A candidate may repeat the same contents of one manifesto or circular without changing its contents.
2. Birthday 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/her 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 his/her candidature/photograph or a request to vote for or support him/her 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 concerned constituency pursuant to Rule 42(3)(d) of the Cost and Works Accountants (Election to the Council) Rules, 2006 as amended. 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, whether directly or indirectly, personal website or any other website including social media like Facebook, Instagram, Twitter, LinkedIn, Imo, YouTube or any social media/platform or host on any portal or website page, the name of the contesting candidate (s) and shall not host or be part of any social media campaign or opinion poll. Further, usage or reference to the usage of these social media in any form, is strictly prohibited. Any matter relating to the candidature/publicity of the contesting candidate uploaded on the personal website or any other website including social media directly or indirectly prior to 31st March, 2023 should be removed. Use of the words like 'YouTuber' etc. is also strictly prohibited.
4. The issue of the manifesto or circular should strictly conform to Rule 42 of the Cost and Works Accountants (Election to the Council) Rules, 2006.
5. The manifesto or circular may contain one passport size single colour or black and white photograph of the contesting candidate.
6. The manifesto or circular should not contain any other photograph of the contesting candidate or of any other person either individually or in a group.
7. The manifesto or circular cannot be issued in forums like yahoo or other e-groups, any other group, email group of members, any electronic media, press and the public at large.



8. Websites, web groups, social networking sites, chat rooms, creation of community, registration in social networking sites and the like must not be used by the contesting candidate in any manner for electioneering purpose as well as for issue of a manifesto or circular.
9. A letter, e-mail, SMS/WHATSAPP, fax or the like by a contesting candidate appealing to the members to vote and/or support him/her shall be deemed to be a manifesto or circular under sub-rule (2) of Rule 42 of the Rules.
10. The manifesto or circular can be sent through post, SMS/WHATSAPP, e-mail, fax etc. However, if a candidate has already sent the manifesto or circular by SMS/WHATSAPP or e-mail or fax etc., he is not entitled to send any other written communication different from that already sent to the members in pursuance of sub-rule (2) of Rule 42 of the Rules. However, a candidate can send an extract of only one manifesto or circular issued by him in relation to the election in different modes of communication.
11. The manifesto of only one candidate can be sent in a single envelope indicating the name of the contesting candidate as sender when sent by post.
12. No contesting candidate shall create any website / portal in regard to Elections to the Council/Regional Councils, 2023.
13. No contesting candidate shall upload his/her appeal, which tantamount to securing favour/votes, on his / her / firm/ company's website.
14. No contesting candidate shall provide name(s) of the client companies in his appeal / manifesto.
15. No candidate shall publish/propagate, by whatever means it may be, his/her photograph(s) pertaining to any event/program organized by the Institute/Regional Councils/Chapters.
16. No contesting candidate shall pick up any photographs /logo of the Institute/Image of the building of the Institute/Regional Councils/Chapters from official Journal of the Institute or the Newsletters/Magazines of Regional Councils/Chapters and use the same in any manner.
17. No contesting candidate shall send SMS/WHATSAPP to members requesting to “Cast vote on election day” or similar communication to influence the voting and violation of the same shall be liable for disciplinary action under item (2) of Part IV of the First Schedule of the Cost and Works Accountants Act, 1959.
18. No contesting candidate shall include the areas of specialization in his appeal as the same are in contravention of Clause (6) and Clause (7) of Part-I of the First Schedule of The Cost and Works Accountants Act, 1959.



19. No contesting candidate shall post appeal/ manifesto to web groups, social networking sites or chat rooms or create the community or do registration in social networking sites in the name of any contesting candidate.

20. The members are entitled to exercise their vote, on preferential basis, in favour of the contesting candidates within the Regional Constituency irrespective of their location within the said Regional Constituency. No contesting candidate or group of contesting candidates shall advise / pressurize the members contrary to the above.

21. No contesting candidate shall send SMS/WHATSAPP such as 'Good Morning' 'Good Evening', mentioning about his candidature for the election and the like either by himself or through any third party/commercial service provider.

22. No contesting candidate shall send any communication in regard to appreciation/recommendation/ adverse comments about the other contesting candidate(s). Contesting candidates/their authorized representatives/members are liable for disciplinary action for non compliance with any other directives or circulars or instructions issued by the Returning Officer.

23. Members are advised not to take the indirect route for getting their visibility or enhancing their image or projecting themselves for the Elections to the Council and Regional Councils, 2023 by adopting the following:

(i) Circulation of programme details announced by the Institute's Headquarters, Regional Councils, Chapters and other offices to the members from their e-mail id/mobile or any other mode of communication.

(ii) Circulation of Government Notifications, Circulars, Research Papers, Articles, News Items or the like from their e-mail id/mobile or any other mode of communication.

(iii) Use of name of any individual/group/quotes/phrases (e.g. "CMA Group", "Mera Bharat Mahan") or the like, whereby such communication is made from their e-mail id/mobile or any other mode of communication.

(iv) Communication of Election Notification / Guidelines / Instructions / Circulars etc. which are issued by the Returning Officer or contents thereof in full or part and / or explanations/guidelines thereof for communicating to the members.

(v) Inclusion in the communication/manifesto/circular any photograph other than one passport size single colour or black and white photograph of the contesting candidate. (The photograph of any other member, political leader, person of eminence, celebrity, God/Goddess, religious



leader or the like or their quotes either individually or in a group are also prohibited to be used in any communication/manifesto/ circular).

(vi) Use of any e-mail/SMS/WHATSAPP/Website/Web Groups/Social Networking Site/Chat Room/ Community or similar electronic media for the above purpose.

(vii) Circulation of any news item in the name of 'updates' with the sole intention of improving the contesting candidate's chance of voting.

(viii) No candidate/member shall send any communication in regard to appreciation/recommendation or adverse comments about the contesting candidates.

(ix) Making any communication to a member outside the region.

24. 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.

25. Notwithstanding anything contained hereinabove, the Council 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.

Rationale Behind Code of Conduct

(i) A visible and rigorous enforcement of Election Code of Conduct enhances the credibility of the elections and confidence to the stakeholders / voters. It also ensures that the official machinery for election purposes is not misused.

(ii) All employees of the Institute as well as Cost Trainees, Research Associates, temporary, contractual, outsourced personnel by whatever name called (hereinafter referred to as concerned persons) of Headquarters, Regional Councils, Chapters, Section 8 Companies promoted by the Institute or any other unit pertaining to the Institute shall be held guilty of misconduct and shall be subject to disciplinary and penal action if the concerned person is found to violate the Election Code of Conduct by not adhering to the guidelines on the Election Code of Conduct and are found canvassing for any candidate directly or indirectly in the process of election. There will be restrictions on tour / leave of these concerned persons whose spouse / relatives are active in the election area.

(iii) For conducting any programme/event of the Institute at any of its offices, Regional Councils, Chapters or outside, prior approval of the Returning Officer shall be necessary, anybody violating the same shall be subject to disciplinary and penal action.



(iv) All employees of the Institute / Regional Councils / Chapters shall be under the administrative control of the Returning Officer during the period of the Code of Conduct.

Sd/-
Kaushik Banerjee
Returning Officer