



**THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA**
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)
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SPEED POST

Ref. No. EL/2023/5/2023

Dated: 26th May 2023

To

All members whose names appear in the List of Voters published on 31st March, 2023 & subsequent corrigendum/alterations therein and who are eligible to vote by POST in the forthcoming Elections to the Council and Regional Councils of the Institute of Cost Accountants of India

Dear Sir/Madam,

I forward herewith the Ballot Papers relating to the Elections to the Council and Regional Councils, 2023 together with a Memorandum of Instructions. The Ballot Papers should be filled in and returned in accordance with the instructions contained in the enclosed Memorandum of Instructions so as to **reach the undersigned by name on or before 6.00 p.m. on 1st July, 2023**. A forwarding letter, declaration form, Ballot Paper & inner envelope, one set each for Council Election and Regional Council Election, one outer envelope (with prepaid postage stamp affixed for voters residing within India) and three adhesive stickers are enclosed for your use.

The inner envelope earmarked for the Council contains the Ballot Paper for the Council only.

The inner envelope earmarked for the Regional Council contains the Ballot Paper for the Regional Council only.

These two inner envelopes should be duly closed and sealed with the specified adhesive stickers provided by the Institute. After sealing, the two inner envelopes along with respective forwarding letters and declaration form duly signed shall have to be put in the specified outer envelope and duly closed and sealed with the specified adhesive sticker provided by the Institute, and should be posted in the manner specified in the Memorandum of Instructions so as to **reach the undersigned by name on or before 6.00 p.m. on 1st July, 2023** as stated above.

It may be noted that before the counting commences, all Ballot papers found in ballot boxes and those received by post will be completely mixed up so as to maintain secrecy of their place of origin.

Yours faithfully,

(Kaushik Banerjee)
Returning Officer

(For Memorandum of Instructions, please see the enclosed pages)

**MEMORANDUM OF INSTRUCTIONS FOR ELECTIONS TO THE COUNCIL
AND REGIONAL COUNCILS, 2023 OF THE INSTITUTE OF
COST ACCOUNTANTS OF INDIA**

1. A voter shall have one vote only and he/she shall have as many preferences as there are candidates.
2. The voter in order to cast his/her vote:-
 - (a) shall place on his ballot paper the number 1 (in Arabic or Roman numerals or in words) in the square opposite the name of the candidate for whom he/she desires to vote; and
 - (b) may, in addition, place on his/her ballot paper the number 2, or the numbers 2 and 3 or the numbers 2,3 and 4 (in Arabic or Roman numerals or in words) and so on in the squares opposite the names of other candidates in the order of his/her preference, upto the maximum number of preferences available to him/her under sl. no. 1 mentioned above.
 - (c) may put 'X' against whom he/she has not mentioned any preference.
3. A ballot paper shall be invalid :-
 - (a) if a voter signs his/her name or writes any word or figure upon it or makes any mark including a tick (✓)/cross (X), not being a mark of 'X' put under sl. no. 2 (c) mentioned above, upon it by which the ballot paper becomes recognisable or by which the voter can be identified; or
 - (b) if it is not printed by or under the authority of the Council or it is different in any manner from the ballot papers printed; or
 - (c) if number 1 (in Arabic or Roman numerals or in words) is not marked on it; or
 - (d) if number 1 (in Arabic or Roman numerals or in words) is set opposite the name of more than one candidate; or
 - (e) if number 1 (in Arabic or Roman numerals or in words) and some other numbers are put opposite the name of the same candidate; or
 - (f) if it is unmarked or the marks made are void or cannot be unambiguously determined; or
 - (g) if it is so damaged or mutilated that its identity as a genuine ballot paper cannot be established.
4. The Postal Ballot papers are to be returned after recording votes in the following manner:
 - (1) The Postal ballot paper shall, if he/she desires to vote, be returned by the voter, in the manner mentioned herein below:-
 - (a) for a voter residing within India, after recording his/her vote thereon in the manner specified in sl. no. 2 above and in the pre-stamped envelope provided for the purpose from the place to which the ballot paper was sent by the Returning Officer so as to reach him/her on or before 6.00 p.m. on 1st July, 2023. The cover containing the recorded ballot paper shall be accompanied by a declaration of the voter in the declaration form;
 - (b) for a voter residing outside India, after recording his/her vote thereon in the manner specified in sl. no. 2 above and by ordinary post or courier or speed post or registered post but from the country to which the ballot paper was sent by the Returning Officer so as to reach him/her on or before 6.00 p.m. on 1st July, 2023. The cover containing the recorded ballot paper shall be accompanied by a declaration of the voter in the declaration form;

- (2) A cover containing ballot paper which does not reach the Returning Officer in the manner specified above on or before 6.00 p.m. on 1st July, 2023 shall not be taken into consideration in the counting of votes.
 - (3) In regard to covers where the postal stamp of place of posting is not clear or decipherable, the decision taken by the Returning Officer on ascertaining or determining the place or country from which the cover containing the ballot papers is sent shall be final.
 - (4) The Returning Officer shall disregard all covers containing the voting papers relating to two or more members and posted in one and the same envelope.
 - (5) If the signature of the voter as appended in the envelope and declaration form does not tally with any of his/her signature as available in the Institute's records, the Returning Officer shall disregard such cover containing the voting paper.
5. After recording his/her vote in the manner prescribed above, a voter should put the respective Ballot Paper in the specified inner envelope provided for that purpose. The inner envelopes should then be securely closed and sealed with the specified adhesive sticker provided by the Institute. The inner envelopes thus closed and the forwarding letter, and declaration form, duly filled in and signed, should then be placed in the outer envelope which should thereafter be securely closed and sealed with the specified adhesive sticker provided by the Institute and forwarded by **Speed Post to Shri Kaushik Banerjee, Returning Officer, The Institute of Cost Accountants of India, CMA Bhawan 12, Sudder Street, Kolkata-700 016, so as to reach him on or before 6.00 p.m. on 1st July, 2023. No mode of sending other than by Speed Post (or by Registered Post if there is no Speed Post Service) will be accepted from voters residing within India. However, a voter residing outside India may forward the same by Ordinary Post or Courier or Speed Post or Registered Post.**
 6. A Ballot Paper which is not addressed to the Returning Officer by name and not forwarded in the manner specified in the Memorandum of Instructions or which is received after the due date and hour specified above, or which has not been filled in, in accordance with these instructions, or which has been defaced, spoiled or over-written shall be regarded as invalid.
 7. A Ballot Paper sent in envelope not duly closed and sealed with the specified adhesive stickers provided by the Institute shall be regarded as invalid.
 8. If Ballot Papers relating to two or more members are posted in one and the same envelope, all such ballot papers shall be regarded as invalid.
 9. Special attention is invited in this connection to the Election Code of Conduct issued vide Notification No. EL-2023/10 dated 31st March, 2023.