



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

**ELECTION CODE OF CONDUCT**

[made under rule 16 of the Chartered Accountants  
(Election to the Council) Rules, 2006]

for

Compliance by Candidates and their representative/s for Election to  
the Twenty Sixth Council and Twenty Fifth Regional Councils to be  
held on **6<sup>th</sup> and 7<sup>th</sup> December, 2024.**

**Effective date:** The Election Code of Conduct containing instructions and norms for compliance by Candidates and their representative/s shall come into force **from the date of issue of Notification under Rule 4(2), i.e. 3<sup>rd</sup> September, 2024, and remain in force till counting of votes is completed and election results are notified in the Gazette of India.**

1. The Chartered Accountants (Election to the Council) Rules, 2006 have been specified by the Central Government, under The Chartered Accountants Act, 1949. Rule 16 of the said Rules requires the Council of the Institute to approve an Election Code of Conduct, with the view to maintain a healthy and peaceful atmosphere during the election process for ensuring a free and fair election. In accordance with this requirement, the Council of the Institute has approved an Election Code of Conduct for Candidates and their representative/s for required 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 Institute, its Regional Councils, Branches, Chapters & Representative Offices outside India, CPE Chapters, CPE & MII Study Circles and CPE Study Groups” shall not be used in any manner whatsoever by any contesting Candidate and/ or their representative/s.

(b) No Candidate and/ or his/ her representative/s shall utilize the services of any office bearers and members of Central Council, Regional Councils, Branches, Chapters & Representative Offices outside India, CPE Chapters, CPE & MII Study Circles or CPE Study Groups, 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 members of the Council, Regional Councils, Branches, Chapters & Representative Offices outside India and Convenors and Deputy Convenors of CPE Chapters/ CPE & MII Study Circles/ CPE Groups.

(c) While there is no bar on a contesting Candidate or their Representative/s from participation in an event/ programme organized by the Institute and/ or its organs, as a participant, however, that forum/ event shall not be used for publicity/ electioneering/ canvassing/ propagating in any form whatsoever. This restriction is equally applicable to any Study Circle, Study Group or Chapters & Representative Offices, by whatever name called, within or outside India, which are affiliated to the Institute/ its Committees, Regional Councils/ their Committees and Branches of the Regional Councils/ their Committees. The same is also applicable to the Voluntary Associations/ Trusts/ Societies/ Organisations, by whatever name called, which are run, controlled or managed by/ for and/ or on behalf of Chartered Accountants within or outside India.

(d) In the event of any invitation being received, by a Candidate, from the Central Government/ State Government, 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 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 event/ programme organized by the Institute or any of its organs held within a Candidate's own constituency but even outside his/her regional constituency 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 days.

(h) 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 electromagnetic/ electronic storage devices and the like.

(i) There shall be complete ban on wearing or displaying the Placard/s, Badges, T- shirt, Cap or any other display material indicating the Name or Photograph or Serial/ Ballot Number of the Candidate, 24 hours before the commencement of 1<sup>st</sup> day of polling and during the polling days.

(j) During the polling days, there shall be complete ban on distribution of cards/pamphlets by the Candidates or their representative(s)/supporters. Even Serving tea/coffee, snacks and lunch to volunteers, supporters & representatives of the Candidates shall be prohibited totally. There shall be complete ban on assembly/gathering of Candidates, supporters or representatives during the polling days.

(k) There shall be complete ban on intimidation and impersonation of voters and canvassing in any form/ mode, excepting one to one communication, 24 hours before the commencement of 1<sup>st</sup> day of polling and during the polling days. Even providing transportation to voters is not permissible.

(l) The Candidates and/or their representative/s shall ensure peaceful and orderly polling and complete freedom to the voters in exercising their franchise without being subjected to any annoyance or obstruction.

(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, LLP, Company or Trust in any form/ manner for the purpose of electioneering whatsoever shall be prohibited.

(n) The only exception to prohibition at clause (m) above is any function/ event/ programme organized at own residence or office of the Candidate or any other place convenient, by himself/ herself. Meeting(s) by the Candidates in their own office or residence or any other place convenient to him/ her are permitted subject to the condition that the number of participants in such meeting shall be restricted to maximum 100 members and further that no refreshment other than tea/ coffee/ soft/ aerated drinks and snacks are served to such participants. However, the restriction on number of participants will not apply in case of an organization (including its sister concerns) employing 100 or more than 100 number of members in the said premises. Further in such programme, only those members shall be eligible to attend who are employed in the same organization. The organization including its sister concerns should belong to the Candidate. The expenditure so incurred shall fall within the ambit of election expenses of the Candidate under Rule 41.

(o) 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 the same may be repeated by the Candidate in any form, in part or in full, including SMS and Social Media. 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.

(p) A Candidate can maintain/ use a website or other social media/ networking site, like twitter/ facebook/ LinkedIn/ whatsapp, as a part of electioneering or for the purpose of election. The manifesto or circular issued by a Candidate under Rule 42 can be hosted in the website in full or part. No update in website for electioneering shall be permitted within 24 hours of commencement of 1<sup>st</sup> day of polling and during the polling days. However, the website maintained by a firm/ member for professional capacity shall not be used for any electioneering/ canvassing/ propagating purpose. 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. There shall be no restriction on developing a Mobile App for electioneering. However, virtual platforms (e.g., Zoom, Blue Jeans, Google Meet, Cisco WebEx, Skype etc.) should not be used by the Candidate or his representative/s for the purpose of or organising learning programmes or dissemination of knowledge other than relating to elections either directly or indirectly. However, virtual platforms used for the purpose of electioneering shall not belong to any organization/firm. All other restrictions applicable for physical meetings will apply for virtual meetings except the restriction on the number of participants.

(q) Bulk SMS and/or WhatsApp and/or Email can be sent thrice by the Candidates or by any of his/ her representative/s or by any member to voters appealing for vote or for any electioneering purpose. However, a Candidate is permitted, without any limit, to send one to one SMS and/or WhatsApp and/or Email from his/her own mobile telephone/device.

(r) Any newsletters/Journal by an organ of the Institute published w.e.f. 3<sup>rd</sup> September, 2024 till the Election results are notified in the Gazette of India, 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 "Committee Writes", "Regional Council Writes"/ "Managing Committee Writes" as the case may be, shall be used. Alternatively, there may be a column in the name of "Editorial Board". The name(s) of the editor/ publisher of the newsletters/Journal etc. can, however, be printed, wherever the same is legally required to be

mentioned. Any earlier printed newsletters/Journals shall not be posted after election code of conduct come into force.

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

(t) Contribution of Articles in Newspapers/Professional Journals/Magazines without photograph and personal contact details including e-mail, website address & mobile number 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.

(u) 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.

2. It is pertinent to mention here that the said Election Code, in terms of the aforementioned Rule is deemed to be a Guidelines of the Council under Item No. (1) of Part (II) of the Second Schedule to the Chartered Accountants Act and, therefore, it is obligatory for all concerned to comply with the same.

3. Besides the aforementioned requirements, Rule 42 of the Chartered Accountants (Election to the Council) Rules, 2006 also places certain other restrictions on members of the Institute in connection with the conduct of election. Non-compliance with the provisions of the Rule 42 shall also attract disciplinary action against a member of the Institute, in terms of the provisions of the Chartered Accountants Act, 1949 and the Chartered Accountants (Procedure of Investigations of Professional and Other Misconduct and Conduct of Cases) Rules, 2007.

4. In view of the aforementioned requirements of the statute, Candidates, their representative/s and members associated with the Election of the Institute 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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**The provisions of Rule 42 of the Chartered Accountants (Election to the Council) Rules, 2006 referred to in para 3 above are given hereinunder.**

**Rule 42: Disciplinary action against member in connection with conduct of election.**

(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 to the Council, 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 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 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 any time and any where during the election period including on the date or dates 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.

**The provision of Regulation 134 of the Chartered Accountants Regulations, 1988 for Election to the Regional Councils is given hereinunder.**

**CHAPTER VII  
REGIONAL COUNCILS**

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**134. Elections to the Regional Councils**

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(10) Subject to the provisions contained in this Chapter, the provisions regarding election specified in the Chartered Accountants (Election to the Council) Rules, 2006 shall 'mutatis mutandis' apply to the election to the Regional Councils.

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