

Directive 6.03
(Revised 2017)

INSTITUTE'S ELECTIONS

With respect to the practices adopted by the members contesting elections to the Council and Regional Committees, the Council reviewed the statutory obligations under the Chartered Accountants Ordinance 1961, Bye-laws made there under and practices prevalent elsewhere in this regard and decided to issue the following directive, the breach of which shall be considered an act of misconduct liable for disciplinary action:

1. Bye-law 47 of the Chartered Accountants Bye Laws comprehensively reflects the requirements for a free and fair election to ensure that the members contesting for the Council and Regional Committees are elected purely on the basis of merit and the election process is reflective of the distinctive image and standing of the Institute.
2. The candidates and voters to refrain from the following activities:
 - i) forming groups or panels of two or more persons overtly or covertly on any basis;
 - ii) influencing any member to vote or not to vote for any candidate(s) through pamphlets, brochures, cards or by any other means of communication which tends to prevent a free exercise of the voting right;
 - iii) making any adverse comments/remarks about the Institute, Council and other contesting candidates.
 - iv) arranging or causing to arrange for members any party or gathering, with or without meals, refreshments, etc. on or before election day.
3. A candidate, if he wishes to circularize or canvass, shall observe good taste and good sense. The Election Committee is authorized to issue such guidelines as it deems appropriate with respect to good taste communication.
4. To assist the candidates in disseminating information about them, the Institute will arrange to:
 - i) issue a profile of all the candidates with their photographs stating their particulars, positions in their organization and other fields of service, their achievements, their previous service to the Institute, or its Council, Regional Committee or any other Committee(s);

- ii) include the profile of the candidates in the Institute's Newsletter and the Pakistan Accountant; and
 - iii) organize a get-together of the members and candidates of the Council and Regional Committees to enable an introduction of candidates at such place(s) and at such time as the Election Committee may decide.
5. The member choosing to cast his/her vote in the election to the Council or the Regional Committees shall have to cast as many votes as there are number of seats for a particular zone in that region. Ballot papers showing more or less votes than the number of seats shall be deemed invalid.
 6. Any violation of the relevant laws/regulations/directives regarding elections is to be reported to the Election Committee. In doing so the reporting members are expected to be truthful. A report which is found to be untrue or is calculated to prejudice any candidate or is made out of malice shall be adequate ground for disciplinary action against the reporting member.
 7. The Election Committee on its own motion or on any complaint filed shall (in its sole opinion) decide as to good taste and sense of such communication and canvassing, and if it is so considered by the Election Committee that such communication and/or canvassing do not fall within the realm of good taste or form, the Election Committee shall proceed with the actions as stated in clause 8;
 8. In case of non-compliance of this Directive, the Election Committee can take such actions as it deems appropriate, including (but not limited to) issuance of warning to the candidate and communication to the members.
 9. This Directive shall be read with the relevant provisions of the Chartered Accountants Ordinance, 1961 and the Bye-laws made there under.

(285th Meeting of the Council – April 7-8, 2017)