

Specified Actions Against Members in Breach of Bye-Law 47

Pursuant to Sections 15 (functions of the Council, including disciplinary powers) and 27 (power to make bye-laws, including on professional misconduct and disciplinary powers) of the Chartered Accountants Ordinance, 1961, and as required by Bye-Law 47 (disciplinary action against a member in connection with conduct of election) of the Chartered Accountants Bye-Laws, 1983, the Council of the Institute of Chartered Accountants of Pakistan (ICAP) hereby specifies the actions that the Election Committee may take against any member found in breach of the said Bye-Law.

In determining the appropriate response, the Election Committee shall consider the classification of the breach as minor or major, adopting a stepped approach with mild measures for first-time or minor non-compliance, escalating to more severe measures for repeated or major violations. The Election Committee shall issue a written Order to the member, imposing one or more of the following actions, ensuring proportionality, fairness, and deterrence:

- a. Issuance of a private written reprimand regarding the conduct, without public disclosure.
- b. For a second violation concerning the manifesto, removal of the manifesto from the official election platform, resulting in the candidate losing the right to present a manifesto.
- c. Instruction to the candidate or other involved member to immediately cease the violative activity and, if necessary, publicly retract any improper communication.
- d. Direction to submit a private written apology to affected parties, if applicable (e.g., another candidate), which shall remain confidential between the parties and ICAP. Any breach of this confidentiality shall constitute a separate instance of misconduct.
- e. Issuance of a public written reprimand regarding the conduct, to be disclosed on ICAP's website and/or in an official publication of the Institute.
- f. Directions to submit a public written apology to affected parties, if applicable, are disclosed in the same manner as above.
- g. If the candidate fails to adhere to the Order issued by the Election Committee, the Election Committee will prominently display information about the breach and non-compliance at the polling station or on the electronic voting interface.

Note: Severe or repeated breaches may also lead to referral to the Investigation Committee under Section 20A of the Chartered Accountants Ordinance, 1961, for further disciplinary proceedings as professional misconduct under the First Schedule to the Ordinance (rules of professional and other misconduct).

EFFECTIVE DATE

This Directive shall take effect immediately upon the issuance of the election notification and shall apply to all elections for the term 2026-2030 and thereafter.

(400th Meeting of Council August 12-13, 2025)