

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

মঙ্গলবার, নভেম্বর ১, ১৯৮৮

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

বাংলাদেশ চার্টার্ড একাউন্ট্যান্টস ইনস্টিটিউট

বিজ্ঞপ্তি

ঢাকা, ১৭ই কাতিক, ১৩৯৫/১লা নভেম্বর, ১৯৮৮

নং এস, আর, ও ৩২১-আইন/৮২—Bangladesh Chartered Accountants Order, 1973 (P. O. No. 2 of 1973) এর Article 28(1) এ প্রদত্ত ক্ষমতাবলে Council of the Institute of Chartered Accountants of Bangladesh উহার ৩০শে চেত্র, ১৩৯৪ বোতাবেক ১৩ই এপ্রিল, ১৯৮৮ তারিখের এস, আর, ও ৮৫-আইন/৮৮ নং প্রজ্ঞাপন বাতিলক্রমে, Bangladesh Chartered Accountants By-laws, 1973 তে, সরকারের পূর্বানুমোদনক্রমে, কাতিপয় আধিকার সংশোধনা আনিয়নের প্রস্তাব করেছেন। প্রস্তাবিত সংশোধনীর ফলে প্রভাবিত বা ক্ষতিগ্রস্ত হইতে পারেন এমন ব্যক্তিদের অবগতির জন্য, উক্ত order এর Article 28(2) এর বিধান মোতাবেক প্রস্তাবিত সংশোধনীর খসড়া নিম্নে প্রকাশ করা হইল এবং এতদ্বারা নোটিশ প্রদান করা হইল যে, নিম্নের খসড়াতে অন্তর্ভুক্ত সংশোধনী গেজেট জারীর তারিখ হইতে ৭ (সাত) দিন অতিবাহিত হইবার পর উক্ত সংশোধনী চূড়ান্তভাবে জারী করার জন্য বিবেচনা করা হইবে।

উক্ত খসড়া সংশোধনী সম্পর্কে উল্লিখিত মেয়াদের মধ্যে নিম্নস্বাক্ষরকারী কোন আপত্তি বা পরামর্শ পাইলে কাউন্সিল তাহা বিবেচনা করবে।

খসড়া সংশোধনী

উপরি-উক্ত Bye-laws এর bye-laws 11, 12, 13, 14, 15, 16, 17 এবং 18 এর পরিবর্তে নিম্নরূপ bye-laws প্রতিস্থাপিত হইবে, যথা:—

“11. Date of election.—For the purpose of election of its members under Article 2(a), the Council shall—

(a) determine, in accordance with the provisions of bye-law 12, the number of members to be elected from each constituency; and

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- (b) fix the date of such election so that the election is completed before one month of the expiry of the term of the Council.

11A. Election Commission and election officers.—(1) At the time of fixing the date of election, the Council shall simultaneously appoint an Election Commission consisting of five members of the Institute who—

- (a) are neither members of the Council nor shall be candidates for election; and
 (b) shall neither propose nor second the nomination of a candidate for election.

(2) The Election Commission may appoint such number of officers and other staff, not being members of the Institute, as it may deem necessary for conducting election to the Council.

(3) The Election Commission shall be provided with necessary personnel and other assistance by the Council for holding election to the Council.

(4) The members of the Election Commission and the officers and staff engaged for the conduct of an election under these bye-laws may be paid such allowances as the Council may from time to time decide.

11B. Notification of election date.—The Election Commission shall, at least ten weeks before the date of election, notify to the members the date of election as fixed by the Council.

11C. Preparation of provisional voters list, etc.—(1) The Election Commission shall, within one week of its appointment;—

- (a) prepare a provisional voters list separately for each regional constituency; and indicate therein of the number of members to be elected;
 (b) publish the list by fixing it at a conspicuous place in the office of the Council, and also by keeping copies thereof for inspection of the members; and
 (c) invite objection or suggestion on such list from the voters.

(2) The objection or suggestion, if any, shall be submitted to the Election Commission in writing within ten days of the date of publication of the provisional lists.

(3) The Election Commission shall, after considering the objection or suggestion, if any, prepare the final voters list separately for each regional constituency and shall publish the same in the manner specified in clause (1)(b) within seven days of the expiry of the date for submission of objection or suggestion under clause (2).

11D. **Notification of election programme.**—(1) The Election Commission shall, within seven days of the publication of the final voters list send a notice to each voter specifying therein—

- (a) the number of members to be elected from the concerned regional constituency ;
- (b) a nomination day, within two weeks of the issue of notice, on or before which the nomination for election is to be submitted to the Election Commission by a candidate ;
- (c) a scrutiny day, at least one day after the nomination day, and also the hour, for the scrutiny of nomination paper ;
- (d) a day, after the scrutiny day for publication of a provisional list of interesting candidates ;
- (e) a period of three working days after the scrutiny day within which a candidate may withdraw his candidature ;
- (f) a day, not later than two days after the last date of withdrawal of nomination, for publication of the final list of contesting candidates ;
- (g) a day, hereinafter referred to as election day, on which the election shall be held and the votes shall be counted.

(2) The Election Commission may, on account of circumstances beyond its control, change any of the programme of election set out by it under clause(1) above, and upon any such change, the new programme shall be duly notified.

12. **Members eligible to vote.**—(1) A member shall be entitled to be enrolled as a voter in an election to the Council only in the regional constituency to which, according to his registered address, he belonged three months immediately prior to the date of election.

(2) A member whose name stand removed from the Register on the date of election shall not be eligible to vote at the election notwithstanding the fact that his name has been included in the list of voters.

12A. **Qualification of candidates, etc.**—Only a member of the Institute of at least 5 years standing with the Institute shall be eligible to be a voter and to be a candidate for election to the Council or to be a seconder or a proposer.

12B. **Bio-data of candidates for election.**—(1) The Election Commission may publish bio-data of the contesting candidates for election to the Council.

(2) The bio-data of each candidate may contain the following particulars :—

- (a) name, membership number and address,
- (b) age,

- (c) academic qualifications,
- (d) whether associate or fellow,
- (e) year of enrolment as associate or fellow,
- (f) employment (designation with name and address of employer),
- (g) practice (sole proprietor or partner with name and address of firm):

(3) A candidate who desires his bio-data to be published by the Election Commission shall furnish the same to the Election Commission at the time of filling his nomination.

12C. Number of members to be elected.—The total number of members to be elected to the Council from all the regional constituencies shall be twenty and the Council shall, from time to time determine the number of members to be elected from each regional constituency so that such number of members is in proportion to the number of voters in each such constituency :

Provided that each regional constituency shall have at least one member elected therefrom to the Council.

13. Nomination.—The nomination of a candidate for an election to the Council shall be in the form as may be specified by the Election Commission and shall be duly signed by the candidate and by a proposer and a seconder all of whom shall be members of the Institute entitled to vote in the regional constituency to which the candidate belongs, and shall be forwarded by registered post with acknowledgement due or by hand delivery to the Election Commission so as to reach the Commission during office hours on or before the nomination day.

13A. Scrutiny of nominations.—(1) At the specified hour of the scrutiny day the Election Commission shall, in the presence of the candidate or their proposers or seconders, if present, scrutinise all the nomination papers and shall, in each nomination paper, record its decision indicating whether it is accepted or rejected.

(2) The Election Commission shall, in brief, record on the nomination paper the reasons for rejection thereof.

(3) The Election Commission shall reject the nomination of a candidate if it is satisfied that—

- (i) the candidate is ineligible to contest the election; or
- (ii) the proposer or seconder is not qualified to subscribe to the nomination paper; or
- (iii) the signature of the candidate or of the proposer or seconder is not genuine; or

(iv) there has been a failure to comply with provisions of bye-law 13 :
Provided that—

- (a) the Election Commission shall not reject a nomination paper merely on the ground of defect of a technical nature and which is not of a substantial nature; and it may allow the candidate or his proposer or seconder to correct such technical defect;
- (b) the rejection of a nomination paper by reason of irregularity therein shall not invalidate the nomination of a candidate by any other valid nomination paper.

(4) In the event of a proposer or seconder incurring any disability by reason of the operation of the provisions of the Order or these bye-laws subsequent to the date of signing the nomination, shall not invalidate the nomination paper.

13B. List of valid nominations.—The Election Commission shall, after the scrutiny of the nomination papers, prepare and publish the list of candidates whose nominations have been found valid separately for each regional constituency giving the full names in alphabetical order together with their addresses.

13C. Withdrawal of candidature.—(1) A candidate whose nomination has been found valid by the Election Commission may, by notice in writing in his own hand and delivered to the Election Commission, within three days of the publication of the list under bye-law 13B, withdraw his candidature.

13D. Final list of contesting candidates.—The Election Commission shall, within two days from the last day of the withdrawal day, prepare and publish a final list of candidates hereinafter referred to as 'contestng candidates' omitting therefrom the name of those candidates who have withdrawn their candidatures.

13E. Death or cessation of membership of a candidate before elected.—If a candidate, whose nomination has been found valid and has not withdrawn his candidature dies or ceases before election to be a member of the Institute, for any reason whatsoever, the election shall be held among the remaining candidates.

13F. Uncontested election.—(1) Where, after the scrutiny under bye-law 13A or after the withdrawal under by-law 13C or by reason of death of a contesting candidate or of cessation of membership of such candidate before the election day, the number of contesting candidates from a regional constituency is reduced to equal to or less than the number of members to be elected to the Council from that constituency, the remaining candidates shall be declared elected uncontested from that constituency.

(2) Where the number of contesting candidates declared elected under sub-clause (1) above from a regional constituency is less than the number of members to be elected from that constituency, a fresh election schedule shall be declared for the election of the remaining seats of the members.

14. Mode of voting.—The election under these bye-laws shall be secret ballot at a polling station set up for the purpose by the Election Commission or by secret postal ballot in the following manner :—

- (a) for members having registered address within the metropolitan areas of Dhaka, Chittagong and Khulna regions, by poll at respective polling station;
- (b) for members having registered address beyond the metropolitan areas of Dhaka, Chittagong and Khulna regions as well as for members residing outside Bangladesh, by postal ballot.

14A. Polling station.—The Election Commission shall set up a polling station for each regional constituency and the election at each such station shall be conducted under the supervision of a member of the Election Commission and by such officer and other staff as the Election Commission may appoint. The Polling Station shall be set up in the office of the regional committee of the Institute and where there is no such office, at such place as the Election Commission may deem fit.

14B. Ballot paper.—There shall be a separate set of ballot papers for each constituency and such ballot papers shall contain, in alphabetical order the names of the contesting candidates of the concerned constituency and shall bear the seal of the Election Commission. Against each name of the contesting candidate there shall be a vacant space for marking votes by the voters.

14C. Despatch of ballot paper, etc. in case of postal ballot.—In case of postal ballot, the Election Commission shall, at least five weeks before the date of election, send to each voter of the respective regional constituency—

- (i) ballot paper;
- (ii) one small envelope bearing the words “ballot paper” in print top,
- (iii) one bigger envelope pre-addressed to the Election Commission in print;
- (iv) a specimen forwarding letter for returning the ballot paper; and
- (v) instructions for marking and returning the ballot paper.

14D. Return of ballot paper in case of postal ballot.—In case of postal ballot, a voter, after marking the ballot paper, shall—

- (i) put the ballot paper in the small envelope bearing the words “ballot paper” in print on top and seal the same;
- (ii) put the small envelope containing the ballot paper and the forwarding letter duly filled in and signed in the bigger envelope pre-addressed to the Election Commission in print; and

(iii) send the pre-addressed envelope to the Election Commission by registered post with acknowledgement due so as to reach the Commission latest by 5.00 p.m. on the election day.

14E. Admissible number of vote to be cast by a voter.—A voter is entitled to and shall cast as many votes as there are the number of members in the Council from the concerned constituency.

14F. Issue of fresh ballot paper, etc.—Where a ballot paper or any other concerned paper is lost or damaged, the Election Commission or the Polling Officer may re-issue them by registered post or deliver them or cause them to be delivered to the voter on his applying for the same in writing if the Election Commission or the Polling Officer is satisfied with the reason for such loss or damage.

14G. Secret Chamber.—There shall be a secret chamber or chambers at each polling station for marking ballot paper by a voter.

14H. Presence of a candidate or his agent at polling station.—A contesting candidate or his polling agent, who shall be a voter and duly authorised by the candidate shall be entitled to be present at the polling station during the polling hours.

14I. Polling hours.—No voter shall be allowed to cast his vote at a polling station on the election day except between 8.00 a.m. to 5.00 p.m.:

Provided that when a voter is admitted to the polling station before expiry of the polling hours but have not been able to cast his vote for no fault of his own, he shall be given an opportunity to vote even after those hours.

14J. Ballot Box.—(1) The Election Commission shall provide for each polling station sufficient number of ballot boxes, copies of voters' lists and other papers and materials.

(2) Before proceeding to giving ballot papers to voters, the polling officer shall ensure that the ballot box is empty, show it to the persons entitled to be present there and shall keep it in front of him after putting his seal and signature thereon.

14K. Identification of voter.—(1) Every person claiming to be a voter shall be required to sign the copy of the voter list provided by the Election Commission at the polling station.

(2) At any time before a ballot paper is delivered to a person claiming to be a voter, the Polling Officer may, if he has reason to doubt the identity of the person or his right to vote at the election, and shall, if so required by a candidate or his polling agent, satisfy himself in any manner as he may deem advisable as to the identity of the voter.

(3) If the Polling Officer is not satisfied as to the identity of the person claiming to be a voter, he may refuse to allow such person to vote in the election.

(4) In case of permission to vote is refused, the reason for such refusal shall be recorded and objection to such refusal, if made in writing, shall also be recorded.

15. **Record to be kept by polling Officer.**—The polling Officer shall, at the time of delivery of the ballot paper, place a mark against the name of the voter in the voters' list to denote that the voter has received his ballot paper. The voter shall also put his signature to denote his receipt of ballot paper.

15A. **Manner of recording of votes after receipt of ballot paper.**—On receiving the ballot paper the voter shall forthwith proceed to the secret chamber and shall record his vote on the ballot paper by putting × (cross) marks against the names of the candidates in whose favour he casts his votes, fold it and thereafter drop the ballot paper in the ballot box.

15B. **Grounds for declaring ballot papers invalid.**—A ballot paper shall be declared invalid if—

- (a) a voter signs his name or writes any letter, word or figure upon it, or makes any mark upon it by which the ballot paper or the voter can be identified; or
- (b) it does not bear the seal of the Election Commission; or
- (c) it does not bear cross marks; or
- (d) a voter has not cast as many votes as there are seats to be filled in a regional constituency; or
- (e) a voter has cast more votes than the number of seats to be filled; or
- (f) a voter has cast more than one vote in favour of one candidate; or
- (g) a voter has put any sign in addition to or in substitution of cross (×) mark in favour of any candidate; or
- (h) the marking suffers from uncertainty; or
- (i) in case of postal ballot, it is received after 5.00 p.m. of the election date.

16. **Counting of votes.**—(1) Counting of votes shall commence—

- (i) in the case of postal ballots, immediately after 5.00 p.m. on the election day at the office of the Election Commission at Dhaka; and
- (ii) in the case of other votes; at the polling station immediately after closure of polls.

(2) Every contesting candidate shall be entitled to be present in person or by a representative who shall be a voter and be appointed in writing.

(3) For the purpose of counting of votes,—

(a) in the case of postal ballots, the concerned polling officer shall—

(i) open the pre-addressed envelope and separate the forwarding letter and the envelope marked in print on top as 'ballot paper', check the forwarding letter with the voters list and tally the number of forwarding letters with the number of envelopes both pre-addressed and marked in print on top as 'ballot paper' and make record thereof;

(ii) open the envelope marked in print on top as 'ballot paper', take out the ballot paper and then count the ballot papers and tally the total number thereof with the total number of envelopes and the forwarding letters and make a record thereof;

(iii) sort out the ballot papers in respect of each constituency.

(b) in the case of a polling station, open the ballot box, take out and count the ballot papers and tally the total number thereof with the number of ballot papers issued at the polling station and make a record thereof;

(c) examine the ballot papers and sort out and reject the invalid ballot papers, after considering the objection of a candidate or his representative and record the grounds or such rejection, if any;

(d) sort out the spoilt ballot papers and count them ;

(e) count the number of valid votes cast in favour of each contesting candidates,

(f) prepare a statement in respect of the concerned constituency showing—

(i) total number of ballots received;

(ii) total number of votes-cast;

(iii) number of spoilt ballots;

(iv) number of rejected ballots;

(v) total number of valid votes;

(vi) number of valid votes secured by each candidates;

(g) after preparing the statement put his signature thereon and also obtain the signature of the concerned member of the Election Commission and the contesting candidates on their representatives if present.

16A. Despatch of election papers, etc.—The Polling Officer of a polling station shall, immediately after preparing the statement under bye-law 16(3)(g), put spoilt ballot papers, unised ballot papers, counterfoils of ballot papers, rejected ballot papers, valid ballot papers and other papers in separate envelopes and shall seal and sign them and also get them signed by the members of the concerned Election Commission, and the contesting candidates or their representatives if willing to sign; thereafter the polling officer shall send the envelope to the Election Commission.

16B. Declaration of results, etc.—(1) After receiving the statements and election papers under bye-laws 16 and 16A, the Election Commission shall compile the results of election in respect of each constituency and declare, by a notice published in its office, such contesting candidates to be elected as have secured the highest numbers of votes.

(2) After declaring the results under clause (1), the Election Commission shall send the names of the elected persons to the Council within seven days.

16C. Notification of Election results by the Council.—The Council shall notify the names of the successful candidates within fifteen days of the election day.

16D. Election not to be invalid due to accidental omission, etc.—No election to the Council shall be deemed to be invalid merely by reason on any accidental irregularity or informality in the conduct of the election including accidental omission to send or delay in sending the ballot paper to a voter or the non-receipt of, or delay in receipt of a ballot paper by a voter or accidental delay or any change in the election schedule necessitated under clause (2) of bye-law 11D.

16E. Disciplinary action for misconduct in an election.—(1) A member shall be liable to disciplinary action by the Council, if in connection with election to the Council, he is found to have taken part, directly or indirectly, either by himself or through another person, in—

- (a) issuing manifestoes or circulars; or
- (b) organising parties to entertain voters; or
- (c) making, offering or promising any gift or gratification in any form to any person, with the object of—
 - (i) inducing a member to contest or not to contest as a candidate at an election or rewarding him for such an act or omission; or
 - (ii) inducing a member to withdraw his nomination or rewarding such withdrawal; or
 - (iii) inducing a voter to vote or not to vote at a election or rewarding for such an act or omission;

(2) A member shall also be liable to disciplinary action by the Council if he adopts one or more of the following practices in connection with an election to the Council, namely—

- (a) any direct or indirect interference or attempt to interfere, with the free exercise of voting rights of a voter;
- (b) publication of any statement which is false, or 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, if such statement may be reasonable believed to be calculated to prejudice the election for that candidate;
- (c) obtaining or procuring or attempting to obtain or procure with a view to furthering the prospects of a candidate's election, any assistance, other than casting a vote in favour of such candidate, from any person serving in the Government;
- (d) receipt of, or entering into an agreement to receive, any gratification—
 - (i) as an inducement or reward for contesting or for not contesting as a candidate; or
 - (ii) as an inducement or reward for withdrawing candidature; or
 - (iii) as an inducement or reward for himself or any other person for voting or refraining from voting; or
 - (iv) for inducing for misusing any of the provisions of these bye-laws or for making of any false statement knowing it to be false while complying with any of the provisions of these bye-laws.

16F. Cognisance and disposal or complaint in connection with conduct at an election.—(1) The Election Commission may, either on its own accord or on receipt of a written complaint from a member within a period not later than 15 days after the election day, take cognisance of an offence committed by a member under bye-law 16F and start proceedings against such member.

(2) The Election Commission shall investigate into the alleged offence and give the member an opportunity of being heard in person and submit a report to the Council on its findings on the concerned offence.

(3) If on perusal of the report the Council is satisfied that an offence has been committed by the member concerned it may remove the member from the Register of members or award such other punishment to him as it thinks fit:

Provided that no punishment under this clause shall be awarded unless the member concerned has been given an opportunity of being heard in person.

17. Election dispute.—(1) All disputes regarding election to the Council shall be made in the form of a written application and shall also be signed by the applicant and presented to the Council.

(2) The Tribunal shall, upon receipt of an election petition under Article 11(2), give notice thereof to the parties concerned and after giving them opportunity of presenting their case against the allegations made in the application and after taking necessary evidence, if adduced by the parties, decide the election petition :

Provided that the Tribunal shall not declare the election of any contesting candidate void unless it is satisfied that the election has been affected by reason of the failure of any person to comply with or the contravention of these bye-laws.

17A. Power of Tribunal.—The tribunal shall have all powers of a civil court under the Code of Civil Procedure, 1908 (Act. V of 1908) and, shall be deemed to be a civil court within the meaning of section 480 and 482 of the Code of Criminal Procedure, 1898 (Act V of 1898).

18. Power to remove difficulty in respect of provisions regarding election to the Council.—If any difficulty arises in giving effect to the provisions of these bye-laws relating to the election to the Council, the Council may, by order in writing, make such provisions not inconsistent with the provisions of the order or these bye-laws as may appear to it to be necessary for the purpose of removing the difficulty.”

কাউন্সিলের আদেশবলে

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সচিব

দি ইনফর্টিটিউট অব চার্টার্ড
একাউন্ট্যান্টস অব বাংলাদেশ।