

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

মঙ্গলবার, সেপ্টেম্বর ১৯, ১৯৮৯

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

বাণিজ্য মন্ত্রণালয়

দি ইনস্টিটিউট অব কস্ট এণ্ড ম্যানেজমেন্ট অ্যাকাউন্ট্যান্টস অব বাংলাদেশ

বিজ্ঞপ্তি

ঢাকা, ২৬শে ভাদ্র, ১৩৯৬/১০ই সেপ্টেম্বর, ১৯৮৯

No. S.R.O. ৩১৬-আইন/৮৯—The Cost and Management Accountants Ordinance, 1977 (LHI of 1977) এর section 31 এর প্রদত্ত ক্ষমতাবলে Council of the Institute of Cost and Management Accountants of Bangladesh, Cost and Management Accountants Regulations, 1980 তে নিম্নরূপ সংশোধন করিলেন। এই সংশোধনীসমূহের খসড়া সংশ্লিষ্ট সকলের জ্ঞাতার্থে বাংলাদেশ গেজেটে ২৪শে শ্রাবণ, ১৩৯৬/৮ই আশ্বিন, ১৯৮৯ তারিখে প্রকাশিত হইয়াছিল।

উপরি-উক্ত Regulations এর,—

সংশোধন

Cost and Management Accountants Regulations, 1980 এর—

১। Regulation 4(1) এ “given” শব্দ, দুইবার উল্লিখিত, এর পরিবর্তে “posted” শব্দ উভয় স্থানে প্রতিস্থাপিত হইবে।

(৭৮২৭)

মূল্য টাকা ১'২০

২। Regulation 9 এর পরিবর্তে নিম্নরূপ regulation প্রতিস্থাপিত হইবে, যথা:—

“9. Fees.—(1) The admission fee and annual membership fee of Associates and Fellows and annual fee for certificate of practice shall be such as the Council may decide from time to time.

(2) All kinds of annual fees shall be payable by the first day of July each year.”;

৩। Regulation 12 এর পরিবর্তে নিম্নরূপ regulation প্রতিস্থাপিত হইবে, যথা:—

“12. Members entitled to vote.—(1) A member of the Institute whose name stands entered in the Register one hundred days before the date of election to the Council shall be entitled to vote in such election and his name shall be included in the voter list prepared for the said election :

Provided that such a member shall not be so entitled if—

- (a) the fees payable by him under regulation 9 has not been cleared upto date ;
- (b) his name stands removed from the Register for any reason whatsoever before the date of election.”;

৪। Regulation 12 এর পরে নিম্নরূপ regulations সন্নিবেশিত হইবে, যথা:—

“12A. Election Commission.—(1) There shall be an Election Commission, hereafter referred to as Commission, consisting of a Chairman and two other members to be appointed by the Council for the conduct of election to the Council under these regulations.

(2) The Chairman and members of the Commission shall be appointed from amongst the Fellows.

(3) Notwithstanding anything contained in the Ordinance or these regulations, the Chairman and the members of the Commission shall not be candidate for election to the Council nor any of them shall be proposer or seconder of any candidate in such election.

12B. Appointment of Returning Officer.—(1) The Commission shall, for the purpose of election of the Council appoint a Returning Officer who is not a member of the Institute.

(2) The Commission may appoint any person not being a member of the Institute, to assist the Returning Officer in the performance of his functions.”.

৫। Regulation 13, এর—

(১) sub-section (1) “and a list of fellows nominated by the Council, shall be circulated by the Secretary” শব্দগুলি ও ক্রম পরিবর্তে “shall be circulated by the Commission” শব্দগুলি প্রতিস্থাপিত হইবে ;

(২) sub-regulation (2) এর পরিবর্তে নিম্নরূপ sub-regulation প্রতিস্থাপিত হইবে, যথা:—

“(2) Within thirty days of the issue of the notice under sub-regulation (1), nomination of the candidates for election to the Council shall be sent in Form G to the Election Commission, duly proposed by one member of the Institute and seconded by two other members of the Institute alongwith an undertaking in writing by each member proposed as to his willingness to be the Candidate for election and to serve the Institute in the event of his election.”;

(৩) sub-regulation (3) বিলুপ্ত হইবে।

৬। Regulation 13 এর পরে নিম্নরূপ regulation সন্নিবেশিত হইবে, যথা :—

“13A. List of nominated candidates.—The Commission shall, within five days from the last day of receiving nominations, cause to be affixed at such place as it may decide a list of candidates on whose favour nominations have been received stating their particulars and the particulars of their proposers and seconders.”.

৭। Regulation 14 এর পরিবর্তে নিম্নরূপ regulation প্রতিস্থাপিত হইবে, যথা :—

“14. Scrutiny.—(1) The Returning Officer shall examine the nomination papers in the presence of any person attending the scrutiny under sub-regulation (2) and decide any objection raised by any such person to any nomination.

(2) The candidates, their proposers and seconders and any other person, not exceeding two, authorised in this behalf by each candidate may attend the scrutiny of the nominations and the Returning Officer shall give them reasonable opportunity for examining the nomination papers.

(3) The Returning Officer may, either of his own motion or upon any objection, conduct such enquiry as he may think fit and reject any nomination paper if he is satisfied that:—

(a) the candidate is not qualified to be elected to the Council ;

(b) the proposer or the seconder is not entitled to vote ;

(c) any provision of the Ordinance or these regulations have not been complied with ;

(d) the signature of the proposer or the seconder is not genuine or has been obtained by force or fraud ;

Provided that—

(i) the rejection of a nomination paper shall not invalidate the nomination of a candidate by any other valid nomination paper;

- (ii) the Returning Officer shall not reject a nomination paper on the ground of any defect which is not of substantial nature and may allow such defect to be remedied forthwith ;
- (iii) the Returning Officer shall not enquire into the correctness or validity of any entry in the voter list ;
- (4) The Returning Officer shall endorse on every nomination paper his decision, accepting or rejecting it, and shall, in the case of rejection, record a brief statement or reasons therefore;
- (5) Where the nomination of a candidate has been rejected by the Returning Officer, an appeal shall lie within a period of three days from the date of such rejection to the Commission and any order passed by the Commission on such appeal shall be final.”.

৮। Regulation 14 এর পরে নিম্নরূপ regulation প্রতিস্থাপিত হইবে, যথা:—

“14A. **Publication of list of validly nominated candidates.**—After the scrutiny of the nominations under regulation 14, the Commission shall, within three days from the date of such scrutiny, prepare and publish a list of validly nominated candidates in the election to the Council showing their membership number and full address.”.

৯। Regulation 15(1) এর “Secretary” শব্দটির পরিবর্তে “Commission” শব্দটি প্রতিস্থাপিত হইবে।

১০। Regulation 15 এর পরে নিম্নরূপ regulations সন্নিবেশিত হইবে, যথা:—

“15A. **Uncontested election.**—If the number of validly nominated candidates for election to the Council be equal or less to the number of seats in the Council to be filled in, the Returning Officer shall make a return to the Commission and there shall not be any further proceeding of election.

15B. **Publication of list of contesting candidates.**—If the number of validly nominated candidates for election is more than the number of seats in the Council, the Commission shall, within five days from date of withdrawal day, for which the Commission shall fix a date, prepare and publish a final list of contesting candidates in the election to the Council.”.

১১। Regulation 17 এর পরিবর্তে নিম্নরূপ regulation প্রতিস্থাপিত হইবে, যথা:—

“17. **Election.**—(1) At least thirty days before the date fixed for the election, the Commission shall send to each member entitled to vote the following, namely:—

- (a) a ballot paper in such Form as the Commission may specify in this behalf with its common seal for recording votes ;

- (b) one small envelope bearing the words "ballot paper" on the top of the envelope ;
 - (c) a big size envelope for returning the ballot paper by the member to the Commission ;
 - (d) a specimen forwarding letter for returning the ballot paper by the voters ; and
 - (e) instructions to the members, if any.
- (2) The ballot paper shall contain the names of all the contesting candidates and there shall be a vacant space against each such name for marking vote by a cross (×) mark.
 - (3) The member entitled to vote shall mark the cross (×) mark against the names of such contesting candidates as he may consider fit for election to the Council.
 - (4) The ballot paper marked under sub-regulation (3) shall be put in the small envelope, which alongwith the forwarding letter duly filled in and signed shall later be put in the big size envelope referred to in clauses (b) and (c) respectively of sub-regulation (1) for sending it to the Commission.
 - (5) A ballot paper shall, in the manner as provided in sub-regulation (4), be sent to the Commission by registered post with acknowledgment due so as to reach the Commission at the latest by 10·00 A.M. on the election date or it may personally be delivered to the Commission before 10·00 A.M. on the election date against a receipt issued by it.
 - (6) All the ballot papers received under sub-regulation (5) shall then and there be put in the election box kept at ICMA Bhaban, Nilkhet, Dhaka and no ballot paper received after 10·00 A.M. of the election date fixed by the Commission in this behalf shall be put on the election box and shall be counted for determining the election result.
 - (7) A member entitled to vote shall put a cross (×) mark in the vacant space of the ballot paper against the names of as many candidates as there are seats in the Council to be filled in.
 - (8) If a ballot paper or any other document sent to the member under sub-regulation (1) has been lost or has become unusable, the Commission may, on the application of the member concerned, re-issue the ballot paper or, as the case may be, other document referred to above if it is satisfied that the ballot paper or the document has been lost or damaged for reason for which the member is not responsible.
 - (9) A ballot paper shall be invalid if—
 - (a) it does not bear the common seal of the Commission ;

- (b) it does not bear cross (×) mark on its blank space ;
- (c) the member has not put cross (×) mark in the blank space against such member of candidates as there are seats to be filled in ;
- (d) the member has put cross (×) mark in the blank space against the name of more candidates than the number of seats to be filled in ;
- (e) the member has put more than one cross (×) mark in the blank space against one candidate or has put any other mark than the cross (×) mark in the blank space against any candidate ;
- (f) the member has written such words or given such signs on the ballot paper whereby he can be identified ;
- (g) it is received after 10·00 A.M. of the election date.”.

১২। Regulation 17 এর পরে নিম্নরূপ regulation সন্নিবেশিত হইবে, যথা:—

- “17A. Counting of votes.— (1) As soon as the agenda of election is taken up in the annual general meeting, the Commission shall—
- (a) open the election box or boxes and arrange the envelopes containing the ballot paper ;
 - (b) open the envelopes and count the valid votes cast in favour of each candidate ;
 - (c) prepare a statement showing the number of votes cast in favour of each contesting candidate and the number of invalid votes ;
- (2) The Chairman and members of the Commission shall authenticate the Statement by putting their signature and thereafter hand it over to the President of the annual general meeting for declaration of result.”.

১৩। Regulation 18 এর পরিবর্তে নিম্নরূপ regulation প্রতিস্থাপিত হইবে, যথা:—

- “18. Determination and declaration of election results.— (1) Such number of candidates as there are vacancies to be filled receiving the highest number of votes shall be declared elected by the President and in the event to an equality of votes between two or more candidates for the last vacancy, lots shall be drawn by the President in the presence of the Commission and the candidate in whose favour lot is drawn shall be declared elected by the President.
- (2) The members who are elected under regulation 15A shall also be declared elected by the President.”;

১৪। Regulation 20 এ “two months” শব্দগুলির পরিবর্তে “ninety days” শব্দগুলি প্রতিস্থাপিত হইবে।

১৫। Regulation 23—

(ক) “following practices” শব্দগুলির পরিবর্তে “following practices, directly & indirectly” শব্দগুলি ও কমা সন্নিবেশিত হইবে;

রুজ (1) এর পরে নিম্নরূপ রুজগুলি সন্নিবেশিত হইবে, যথা:—

(IA) issuing manifestos or circulars in the nature of manifestos ; or

(IB) organising parties to entertain voters ;”;

১৬। Regulation 28 এ “Four” শব্দটির পরিবর্তে “Five” শব্দটি প্রতিস্থাপিত হইবে।

১৭। Regulation 34 এর পরিবর্তে নিম্নরূপ regulation প্রতিস্থাপিত হইবে, যথা:—

“34. Annual general meeting.—(1) The annual general meeting of the Institute shall be held in Dhaka or elsewhere in Bangladesh on or before 31st day of December each year or on such other days as the Council may from time to time, decide :

Provided that there shall not be more than fifteen months lapse for holding the annual general meeting after the holding of the last annual general meeting.

(2) The following business shall be transacted in the annual general meeting, namely :—

(a) the election of members of the Council when due ;

(b) appointment of auditors ;

(c) consideration of the annual report of the Council and the annual accounts of the Institute with the auditors reports thereon ;

(d) other business as may be determined by the Council or as may be allowed by the Chair.”.

১৮। Regulation 36 এ “fourteen” শব্দটির পরিবর্তে “thirty” শব্দটি প্রতিস্থাপিত হইবে।

১৯। Regulation 39 এ “ten” শব্দটির পরিবর্তে “one-tenth of the total number of the” শব্দগুলি প্রতিস্থাপিত হইবে ;

২০। Regulation 41 এ proviso তে “Scrutineers” শব্দটির পরিবর্তে “Commission” শব্দটি প্রতিস্থাপিত হইবে।

২১। উপ-শিরনামাসহ regulation 42তে “Scrutinizers” শব্দটির পরিবর্তে “Commission” শব্দটি প্রতিস্থাপিত হইবে।

২২। Regulation 43তে “Scrutinizers” শব্দটির পরিবর্তে “Commission” শব্দটি প্রতিস্থাপিত হইবে।

২৩। Regulation 44তে “Scrutinizers” শব্দ, দুইবার উল্লিখিত, এর পরিবর্তে “Commission” শব্দ প্রতিস্থাপিত হইবে।

২৪। Regulation 48 এর clause(b) তে “staff” শব্দটির পরিবর্তে “personnel” শব্দটি প্রতিস্থাপিত হইবে।

২৫। Regulation 53তে “duly nominated by the President” শব্দগুলির পরিবর্তে “elected by it” শব্দগুলি প্রতিস্থাপিত হইবে।

২৬। Regulation 124 এর sub-regulation (3)তে “a sum of Taka 25'00” শব্দগুলি ও সংখ্যার পরিবর্তে “such sum as may be determined by the council from time to time” শব্দগুলি প্রতিস্থাপিত হইবে।

২৭। Schedule IV এর,—

(ক) “accountant” শব্দটির পরে “in practice” শব্দগুলি সন্নিবেশিত হইবে; এবং

(খ) entry (15) এর পরিবর্তে নিম্নরূপ entry প্রতিস্থাপিত হইবে, যথা:—

“(15) engages in any activities including publication of leaflets, booklets, brochures, papers etc. either signed or unsigned or banami which may be considered as affecting the Institute or the profession of Cost and Management Accountants”.

২৮। Schedule I এর “Form B” এর পরিবর্তে “Form B1” প্রতিস্থাপিত হইবে, যথা:—

“FORM B1.

[See sub-regulation (1) of regulation 6 and regulation 97].

THE INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF BANGLADESH, ICMA BHABAN, NILKHET, DHAKA.

APPLICATION FOR ADMISSION AS ASSOCIATE/FELLOW MEMBER OF THE INSTITUTE.

For Office use only.

Date Received		Application No.		Membership No.	
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THE SECRETARY,

The Institute of Cost and Management Accountants of Bangladesh, Dhaka.

DEAR SIR,

I beg to apply for admission as an Associate/a Fellow member of the Institute of Cost and Management Accountants of Bangladesh.

PART-A.

1. Name in full (block capitals).....
2. Surname, if any (block capitals).....
3. Father's Name.....
- *4. Address : (any change in address to be promptly notified to the Institute)
 - (a) Permanent
 - (b) Present
 - (c) Professional
- **5. Date of birth..... Present age.....
- 6 Nationality.....

***7. Academic Qualifications :

Sl. No.	Examination.	Institution.	Division/Class.	Year of passing.

(Copy of certificates to be submitted).

8. Professional Qualification :

Name of the Institute.	Name of the Examination.	Roll No.	Month & year of passing.

(Copy of certificates to be submitted)

PART-B.

9. Present service status 1

(a) Name of the employer

.....

- (b) Address.....
-
- (c) Designation
- (d) Nature of the organisation (Govt./Autonomous/Corporation/Authority/
Private/Multinational/NGO/Any other (please specify)
-
-
- (e) Nature of their business.....
-
-
- (f) No. of employees in the organisation
- (g) No. of employees under applicant's supervision.....
- (h) Relative position to that of applicant's chief.....
- (i) Date of appointment.....
- (j) Date of promotion to the existing post.....

11. Name and address of three persons to whom reference may be made at least two of whom should be members of the Institute :

Sl. No.	Name and Address.	Membership No.	Grade in the Institute or Designation.

12. Membership with other professional Institution :

Sl. No.	Name of the Institute.	Membership Grade.	Date of Membership.

(Certificates in support to be submitted).

13. Association with ICMA Bangladesh :

(i) As student :

(a) Registration Number.....Date

(b) Last Examination Passed.....Roll No.....

(c) Institute prizes won (if any).....

(ii) As Member :

(a) Previous Membership Number.....

(b) Date of Membership.....

14. Any other particular/information that the candidate may like to furnish :

15. I enclose a Bank Draft/Crossed Cheque for a sum of Taka

(.....) as :

(a) Admission Fee Tk.

(b) Annual Membership Fee Tk.

Total Tk.

PART-D.

16. Declaration :

I,..... the undersigned do hereby declare that :-

- (1) The above statements are correct.
- (2) In the event of my admission as Member of the Institute, I will be governed by the Cost and Management Accounts Ordinance, 1977 (LIII of 1977) and the regulations made thereunder for the time being in force.
- (3) I will advance the objectives of the Institute to the best of ability and will attend the meeting thereof as often as I conveniently can during tenure of my Membership.

I further declare that :-

- (1) I am not and was never an insolvent.
- (2) I have not been convicted by any court of law of any offence involving moral turpitude or of an offence committed by me in my professional capacity.

Yours faithfully.

Date.....

.....
Signature of the applicant."

- N.B.*— *Please indicate which one is to be treated as Registered Address.
**Matriculation/S.S.C. certificate together with a copy is to be produced in evidence of age.
***Original certificates together with copies in proof of qualifications are to be submitted.

নো: উত্তর আলী মিয়া, এফসিএমএ

প্রেসিডেন্ট

দি ইনস্টিটিউট অব কষ্ট এণ্ড ম্যানেজম্যান্ট
অ্যাকাউন্ট্যান্টস অব বাংলাদেশ।

উইলকেড রঞ্জিৎস

উপ-সচিব

বাণিজ্য সঞ্চালক।

সেচঃ নিশিকুর রহমান, ডেপুটি কম্পোজার, বাংলাদেশ সরকারী প্রকাশালয়, ঢাকা কর্তৃক প্রস্তুত।
বাণিজ্যিক প্রস্তুতকরণ করিম, ডেপুটি কম্পোজার, বাংলাদেশ সরকার ও প্রকাশনী অফিস, তেজগাঁও, ঢাকা
কর্তৃক প্রস্তুত।