

রেজিস্টার্ড নং ডি এ-১

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা

কর্তৃপক্ষ কর্তৃক প্রকাশিত

মঙ্গলবার, এপ্রিল ৮, ২০২৫

[বেসরকারি ব্যক্তি এবং কর্পোরেশন কর্তৃক অর্থের বিনিময়ে জারীকৃত বিজ্ঞাপন ও নোটিশসমূহ।]

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF BANGLADESH (ICAB)

NOTIFICATION

Date: 06 April 2025

No. ICAB/ENF/2025/110/03(G.N):—In exercise of power conferred by clause (1) of Article 28 of the Bangladesh Chartered Accountants Order 1973 (P.O. No.2 of 1973), the following amendments and additions to the Institute of Chartered Accountants of Bangladesh Bye-laws, 1973 (as amended upto 31 August 2023) are hereby given to insert in the existing bye-laws and to publish the same.

(1) Amendment to Bye Law 12

The following Proviso shall be inserted in the Bye-law 12:

“Provided that in the event of not holding the election in due course of time and continuation of the Council as per Article 15 (2) of the Order, the date of such election may be fixed by the Council and the continued Council term shall be considered expired after one month of such election.”

(2) Amendment to Bye Law 14

The following Proviso shall be inserted in the Bye-law 14:

“Provided that in the event of not holding the election in due course of time and continuation of the Council as per Article 15 (2) of the Order, the date of such notification of election may be fixed by the Election Commission.”

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(3) Amendment to Bye Law 15

The Bye Law 15(2) shall be replaced by the following:

“The objection or suggestion, if any, shall be submitted to the Election Commission in writing within ten days or such less days as may be fixed by the election commission of the date of publication of the provisional voters’ list.”

The Bye Law 15(3) shall be replaced by the following:

“The Election Commission shall, after considering the objection or suggestion, if any, prepare the final voters’ list and shall publish and circulate the same in the manner specified in clause (1)(b) within seven days or such less days as may be fixed by the election commission of the expiry of the date for submission of objection or suggestion under clause (2).”

(4) Amendment to Bye Law 16:

The Bye Law 16(1)(b) shall be replaced by the following:

“a nomination day, within four weeks or such less weeks as may be fixed by the election commission of the issue of notice, on or before which the nomination for such election is to be submitted to the Election Commission by a candidate;”

The Bye Law 16(1)(f) shall be replaced by the following:

“a day, not later than four days or such less days as may be fixed by the election commission after the last date of withdrawal of nomination, for publication of the final list of contesting candidates;”

(5) Amendment to Bye Law 18:

The Bye Law 18 shall be replaced by the following:

“Only a member of at least five (05) years’ standing with the Institute on the date of declaration of Election Schedule shall be eligible to be a candidate for election to the Council, Regional committee or Management committee of Overseas Chapter.

Provided that a member who has been elected as a Council member for 03 (three) terms and a member who has been already elected as the President of ICAB shall not be eligible to contest in ICAB Council, Regional committee or Management committee of Overseas Chapter election.

Provided further that for the purpose of counting the number of terms for a Council Member the term, if any, served by a member prior to this amendment coming into effect shall be counted, and that for the purposes of counting the term for a President holding the position of President by a member prior to this amendment coming into effect shall be counted.

Further Provided that a member of the Institute, being an employee of the same shall not be eligible to seek election to the Council and any Regional Committees, nor shall the Council co-opt any officer or employee of the Institute to the Council.”

(6) Amendment to Bye Law 19:

The Bye Law 19 shall be replaced by the following:

“(1) The Election Commission shall publish bio-data of the contesting candidates for election to the Council and any Regional committee or Management committee of Overseas Chapter.

(2) The bio-data of each contesting candidate shall contain the following particulars:

- (a) Final voters’ list serial number.
- (b) Name in capital letters, enrolment number along with a stamp-size photograph
- (c) Date of birth
- (d) Year of membership:
Associate:
Fellow:
- (e) Educational and professional qualifications
- (f) Past job experience
- (g) Present professional status
- (h) Service to the Institute, including number of terms served in the Council with years of Council service
- (i) Membership of association with other professional service organization(s)
- (j) Extra-curricular activities

[Note: Information under (h), (i), & (j) shall not exceed sixty words in all]

(3) A candidate who desires his bio-data to be published by the Election Commission under clause (2) above shall furnish the same to the Election Commission at the time of filing his nomination paper.

(4) The Election Commission (EC) of ICAB will organize a Town Hall meeting in a hybrid mode (Physical and Online) where candidates will deliver speeches before election for which he/she will be allowed such time as determined by the Election Commission, which shall not exceed five minutes, to introduce himself, present his contribution to ICAB till now and how he intends to contribute to ICAB in future. An audio visual of the candidates’ speeches will be made available on ICAB website up to the time of election.”

(7) Amendment to Bye Law 25:

The Bye Law 25 shall be replaced by the following:

“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 or such less days as may be determined by the election commission of the publication of the list under Bye-law 24, withdraw his candidature.”

(8) Amendment to Bye Law 26:

The Bye Law 26 shall be replaced by the following:

“The Election Commission shall, within four days or such less days as may be determined by the election commission from the last day of the withdrawal day, prepare and publish a final list of contesting candidates omitting therefrom the names of those candidates who have withdrawn their candidatures.”

(9) Amendment to Bye Law 29:

The Bye Law 29 shall be replaced by the following:

The election under these bye -laws shall be by secret ballot at polling stations set up in Regional constituencies and by digital ballot using online voting facility for that purpose and/or council approved other advanced methods by the election commission in the following manner:

- (a) for members' intendent for physical voting having registered address within the metropolitan areas of Dhaka and Chattogram, by poll at respective polling stations;
- (b) for members' intendent for online voting irrespective of registered address within or outside Bangladesh, by online voting platform of the Institute; such online voting platform shall be audited and certified by an Independent CISA qualified practitioner not being member of the institute before Seven (7) days of the election, if the Election Commission considers otherwise on reasonable grounds.
- (c) The Optical Counting System (OCS) may be followed for counting the votes.

(10) Amendment to Bye Law 31:

The Bye Law 31 shall be replaced by the following:

“(i) Paper ballot:

The ballot paper shall contain, in alphabetical order, the name and a stamp sized photo of the contesting candidates and shall bear the seal and signature of the Election Commission. Against the name of each contesting candidate, there shall be a vacant space for marking votes by the voters.

The Election Commission shall specify the form of such ballot paper with voting instructions conspicuously printed at the top of the ballot paper; and prominently display the said instructions at each polling station and in every polling booth, as to:

- (a) the exact number of votes to be cast (no more and no less); and
- (b) the manner of voting by putting 'X' mark clearly in the vacant space provided.

(ii) Digital ballot:

The digital ballot shall contain, in alphabetical order, the name and a stamp sized photo of the contesting candidates and shall be displayed in the digital screen. Against the name of each contesting candidate, there shall have a selection option in the online platform. The manner of voting shall be by selecting the candidate in the selection option. The Election commission shall specify the manner and voting instruction and/or operation manual of the online voting platform and communicate the same to all voters of the institute through registered email and Institute website before three (3) days of the election. The Online voting platform shall be available on the election day during the time as shall be decided by the Election Commission.”

(11) Amendment to Bye Law 36: Polling booths and online voting

The Bye Law 36 shall be replaced by the following:

- “(1) There shall be a polling booth or booths at each polling station to enable voters to cast their votes in secrecy.
- (2) There shall be a facility of online voting using computer and LAN/Internet facility in the ICAB premises if the Election Commission considered necessary.”

(12) Amendment to Bye Law 39:

The Bye Law 39(1) shall be replaced by the following:

“The Election Commission shall provide for each polling station sufficient number of ballot boxes, copies of voters' lists and other papers and materials for physical voting.”

(13) Amendment to Bye Law 40:

The Bye Law 40 shall be replaced by the following:

“(a) Physical voter

- (1) Every person claiming to be a voter shall be required to (carry valid ID Card as decided by the ICAB Election Commission and) sign the copy of the voters' 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 contesting 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) Where a person is not allowed to vote, the reason therefor shall be recorded and objection to such refusal, if made in writing, shall also be recorded.

(b) Online voter

In the case of online voting facility, the voters shall request for OTP in online platform with his enrollment number, the OTP shall be sent to the requesters at their registered mobile numbers and/or email address with ICAB. The OTP shall have 5 minutes' validity for a maximum 5 login attempts. And a successful login shall have maximum 30 minutes' screen time validity. Once voting is completed by the voter, no further edit or login shall be allowed.”

(14) Amendment to Bye Law 41:

The Bye Law 41 shall be replaced by the following:

“The Polling Officer shall check online platform to ensure that the voter has not yet cast his vote, and 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 and lock his online voting option. The voter shall also put his signature to denote his receipt of ballot paper.

The Election Commission, at least seven (7) days before the election date, shall appoint maximum seven (7) but minimum five (5) scrutinizers from the members of ICAB to observe the Online Voting facility.”

(15) Amendment to Bye Law 42:

The Bye Law 42 shall be replaced by the following:

“(a) Physical vote:

On receiving the ballot paper the voter shall forthwith proceed to the designated polling booth and shall record his vote on the ballot paper by putting ‘X’ mark against the names of the contesting candidates in whose favour he casts his votes, fold it and thereafter drop the ballot paper in the ballot box.

(b) Online vote:

In the case of online voting, the voter shall ensure selection of the required number of candidates and submit thereof to cast his vote electronically. The online system will ensure that the selection of more or less than the required number of votes shall not be accepted by the system.”

(16) Amendment to Bye Law 44:

The Bye Law 44 shall be replaced by the following:

(1) Counting of votes shall commence:

- (i) in the case of digital ballots, immediately after 5:00 p.m., or such hours as may be fixed by the Election Commission, on the election day at the office of the Election Commission at Dhaka; and
- (ii) in 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 case of digital ballots, the scrutinizers (if any) shall:
 - (i) unlock the online platform result through secret joint password of Chief Election Commissioner and another Election Commissioner or a scrutinizer.
 - (ii) Print the result with the joint signatures of the chief election commissioner and another election commissioner, countersigned by two (2) scrutineers.
- (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;

(17) Bye Law 149 (Newly Inserted): Separation of Management from the Council

A Bye Law 149 shall be inserted by the following:

- a. There shall be clear distinction between the strategic and governance responsibilities of the ICAB Council and the executive and operational responsibilities of the ICAB Management.
- b. The Council shall focus on strategy, oversight, and ensuring accountability of the Institute's Management.
- c. The Council shall not be involved in day-to-day operational or administrative matters such as recruitment and retention of staff, employees' promotion, demotion, retrenchment, motivation and placement of officials and staff members, assigning and allocating job responsibilities to staff, planning and approval of expenditure, selection of vendors, suppliers and contractors for procurement, signing of cheques, preparation of periodic budgets, organization and execution of events and programs, operation of bank accounts and fund management, organising training and workshops for members and others, selection and recruitment of resource persons for educational and examination activities including any other activities relating to administration and execution of the same, approval of membership and issuance of certificate of practice, approval to train students by practicing members, etc.

- d. The Management, led by the CEO, shall be responsible for the day-to-day administration, implementation of policies, and execution of the Council's decisions.
- e. Management shall ensure operational efficiency, financial management, staff oversight, and member services in accordance with Council-approved guidelines.
- f. Management shall report to the Council on a periodic basis through the CEO.
- g. The CEO shall act as the principal liaison between the Council and Management.
- h. All operational staff shall report to the CEO and not directly to individual Council members.
- i. The Council may delegate certain other powers to the Management through a formal Delegation of Authority Matrix approved by the Council.
- j. Council members shall refrain from participating in or influencing day-to-day management or staff-related decisions.
- k. The Council shall periodically review and assess the effectiveness of this separation to ensure compliance and improve governance practices.
- l. The council shall formulate the job descriptions and Key Performance Indicators (KPI) for CEO and all management staffs and make them accountable in a transparent manner so that the increment and promotions of all employees are ensured based on performance.
- m. Any other issues as decided by the Council from time to time.”

By Order of the Council

Shubhashish Bose
Chief Executive Officer-ICAB