

CPA CODE OF CONDUCT



INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF PAKISTAN



CODE OF CONDUCT

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In exercise of the powers conferred by Article 3 (j) of MEMORANDUM AND ARTICLES OF ASSOCIATION OF ICPAP, the Council of ICPAP has framed the following Code of Conduct;

1. PREAMBLE

- 1. The Institute of Certified Public Accountants of Pakistan (ICPAP) was incorporated in 1992 as a society under licence of the Federal Government granted by Registrar, Joint Stock Companies under the Societies Registration Act, 1860. THE MEMORANDUM AND ARTICLES OF ASSOCIATION OF ICPAP enshrines the object of dissemination of knowledge and skills to promote professional excellence and leadership for sponsoring the Certified Public Accountants (CPA)'s certification and membership around the world.**

2. MISSION

- 2. ICPAP Mission elucidates the enhancement of value and distinctiveness of the Certified Public Accountants (CPA)'s qualification, to promote high standard of professional conduct and technical competence of members to safeguard public interest and to provide quality professional education and training thereby creating a competitive advantage for its members.**

3. CHARTER

- 3. To ameliorate strategic commitment in professionalism for developing leadership in the faculties of accounts, audit, finance, banking, taxation policy & practice, corporate governance, mercantile laws and strategic management.**
- 4. To promote in its members, the highest standards of professional excellence, proficient conduct, authoritative expertise, specialized skills, accredited ethics and technical perfection ensuring the values of independence, impartiality, accountability, transparency, confidentiality, efficiency and integrity.**
- 5. To inculcate the determination, fortitude, will and spirit for observance and enforcement of professional ethics and conduct as an institutional mandate in its members and students, which is vital not only for career development but also for augmenting the credibility of ICPAP.**
- 6. To plan and disseminate post- graduate professional courses and up to date intellectual acumen and skillful wisdom to the CPA members and the top privileged elite of the accounts, audit, finance, taxation, banking and management sectors.**
- 7. To frame and conduct professional development (CPD) and Hands-On training programmes including conferences, workshops, tutorials, seminars, lectures and discussions.**
- 8. To offer incentives like scholarships & prizes and to publish books, periodicals, brochures and newsletters etc.**

4. GLOBAL AFFILIATIONS

- 9. In recognition of ICPAP's credibility and CPA credentials, the following international and national professional accounting bodies are awarding certification, hence the memberships to members of this Institute.**



INTERNATIONAL

Chartered Institute of Management Accountants (CIMA) UK (Exemption in 5 Papers)

Building Intensive Management Skills (BIMS) Singapore

Edexcel UK

Association of Certified Public Accountants (CPA) UK

Institute of Certified Forensic Accountants (CFA), USA

Association of Certified Corporate Executive Accountants (CPA), USA.

Institute of Accounting Technicians (IATA), CANADA.

Institute of Financial Consultants (IFC) CANADA

Association of Certified Project Accountants (Exemption in 09 papers out of 12) (CPA), USA

Institute of Certified Public Accountants (Exemption in 06 papers) (CPA), IRELAND

NATIONAL

Institute of Corporate Secretaries of Pakistan (Exemption in 9 papers out of 13), Karachi.

10. COMFAC has conveyed its assent to accord the membership for ICPAP. On 31st May 2010, IFAC has been formally applied for registration of this Institute as a member. For obtaining affiliations, the other international professional bodies are also being approached.

5. WORLD WIDE ACCREDITATION

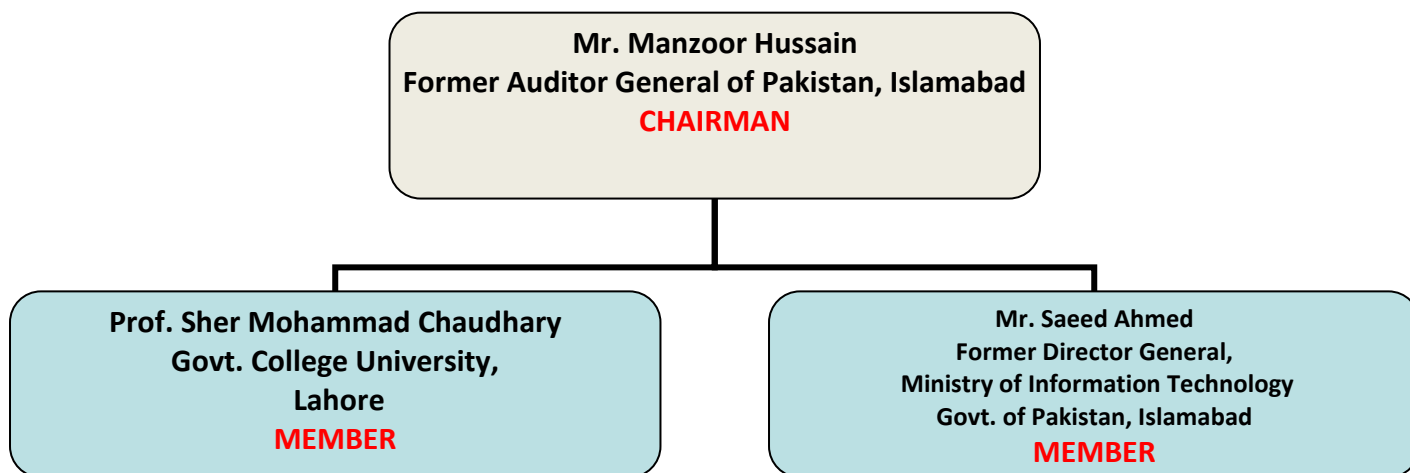
11. The CPA membership is professional certification accredited around the world, especially in Canada, Cambodia, Saudi Arabia, United Arab Emirates (UAE, Qatar, Afghanistan and Bahrain, where about 300 (out of 600) CPA members have been employed as chief executives and managers in multinationals.
12. The substantial elevations of CPAs, generated mammoth interest and inspiration among hundreds of national and international students including the serving professionals viz. Chartered Accountants, Cost & Management Accountants, Public Finance Accountants, Chartered Secretaries, Certified Tax Managers, Business and Finance Administrators, Bankers and Commercial Planners, who are in run to obtain membership of ICPAP and have acquired registration of this Institute.

6. BOARD OF REGENTS

13. The Board of Regents of the ICPAP is the highest forum, comprising the elite of the renowned veterans, accredited specialists and prominent experts of excellence in each faculty. Its advice and guidance on curriculum, academic, legal, corporate, business or any other issue is solicited as and when so desired by the Council.



14. The Board composes of the following Chairman and Members:



7. COUNCIL

15. Management of the Institute vests in its Council composed of seven elected members including a President, a Vice President and a Secretary.
16. The Council conducts the Institute's business and affairs, exercises all powers and authorities, grants charters and affiliations, enters in to contracts, regulates the admission of the members and students as well as appoints and removes examiners, solicitors, banker and the officers.
17. The Council frames the regulations for conduct of examinations, prescribes the syllabus and courses of study and designs the schedule of examinations twice a year.
18. The Council also determines terms and conditions of all appointments and delegates powers and authority to the appointees.
19. To assist the Council in smooth conduct of the Institute's business, the committees have been constituted to execute various functions and exercise the powers, subject to the Bye-laws, regulations and the prescribed principles. Presently, the following committees are in place:
 - Academics & Curriculum
 - Admissions & Exemptions
 - Examinations
 - Training/CPD
 - Finance
 - Discipline



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8. REGIONAL COORDINATION NETWORK

20. ICPAP has created a worldwide network of Regional Coordination Offices as listed here under.

PAKISTAN			
REGIONAL COORDINATORS			
LAHORE		KARACHI	
Mr. Umar Hayat		Mr. Irfan Ahmad Shujrah	
Regional Coordinator		Regional Coordinator	
Lahore-Pakistan		Karachi-Pakistan	
MULTAN ,VEHARI, MUZAFARGARH		HYDERABAD, KHAIRPUR MIR's, & INTERIOR SINDH	
Mr. Muhammad Asif Chishti		Mr. Waqas Ali	
Regional Coordinator		Regional Coordinator	
Multan-Pakistan		Hyderabad-Pakistan	
KHANEWAL		FAISALABAD	
Mr. Akhtar Hussain Malik		Mr. Shahbaz Ahmed	
Regional Coordinator		Regional Coordinator	
Khanewal-Pakistan		Faisalabad-Pakistan	
QUETTA-BALUCHISTAN		BAWALPUR	
Mr. Jahangir Khan		Mr. Javaid Iqbal Ch	
Regional Coordinator		Regional Coordinator	
Quetta-Pakistan		Bahawalpur-Pakistan	
PESHAWAR		ABBOTTABAD	
Mr. Amir Khan		Mr. Muhammad Anees Khan	
Regional Coordinator		Regional Coordinator	
Peshawar-Pakistan		Abbottabad-Pakistan	
ADDITIONAL REGIONAL COORDINATORS			
FAISALABAD			
Mr. Muhammad Khuram Shahzad			
Additional Regional Coordinator			
Faisalabad-Pakistan			

SAUDI ARABIA			
Jeddah			
Dr. Farooq Kamal		Mr. Shahzeb Arif Chaudhari	
Regional Coordinator		Additional Regional Coordinator	
Jeddah, Saudi Arabia.		Jeddah, Saudi Arabia.	
Al-Riyadh			
Mr. Mohammad Ashraf Bajwa		Mr. Khalid Nazir Hussain	
Regional Coordinator		Additional Regional Coordinator	
Riyadh, Saudi Arabia.		Riyadh, Saudi Arabia.	
		Mr. Sabir Hussain	
		Additional Regional Coordinator	
		Riyadh, Saudi Arabia.	
Al-Khobar			
Mr. Tahir Siddique		Mr. Shoaib Ahmed Khan	
Regional Coordinator		Additional Regional Coordinator	
Dammam, Saudi Arabia.		Al-Khobar, Saudi Arabia.	
UNITED ARAB EMIRATES			
Abu-Dhabi			
Mr. Shafiq-Ur-Rehman			
Regional Coordinator			
Abu-Dhabi, UAE			
Dubai			
Syed Imran Hasnain Jeffery		Mr. Muhammad Imran Suleman	
Regional Coordinator		Additional Regional Coordinator	
Dubai- United Arab Emirates		Dubai-United Arab Emirates	
		Mr. Kamran Malik	
		Additional Regional Coordinator	
		Dubai-United Arab Emirates	



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Sharjah			
Mr. Kashif Ahmad		Mr. Muhammad Kamran Suleman	
Regional Coordinator		Additional Regional Coordinator	
Sharjah-UAE		Sharjah-UAE	
QATAR			
Doha			
Mr. Rizwan Asghar		Mr. Hassan Jameel	
Regional Coordinator		Additional Regional Coordinator	
Doha-Qatar		Doha-Qatar.	
CANADA			
Mr. Muhammad Imran			
Regional Coordinator			
70 Belfield Road, Unit No 11, Rexdale ON, Maw 1G3, Canada			
AUSTRALIA & EAST TIMOR			
Mr. Aziz- ul-Haq			
Regional Coordinator			
ETT Group CFO C/o Transglobal Marketing Pty. NT Ltd. GPO Box # 3405 Darwin NT 0801 Australia			
CAMBODIA			
Phnom Penh			
Mr. Shafquat Hussain		Prof. Dr. Yean Rithy	
Regional Coordinator		Additional Regional Coordinator	
Phnom Penh-Kingdom Of Cambodia		Phnom Penh-Kingdom Of Cambodia	
SCOTLAND			
Mr. Thappuwarige Vishwajith			
Regional Coordinator			
Scotland, UK			
AFGHANISTAN			
Kabul			
Mr. Arif Muhammad		Rai Mazhar Farid Jami	
Regional Coordinator		Additional Regional Coordinator	
Kabul-Afghanistan		Kabul-Afghanistan	

21. This network is being further extended across the world, including Pakistan to not only the metropolitans but also remote business and commercial centers ranging from Gilgit-Baltistan to Karachi. This incorporates facilitation to the perspective students in communication and exchange of information & materials with this Institute

9. MEMBERSHIP

22. A registered person, who qualifies the CPA final examination (gets through all the papers/courses) and fulfills the terms and conditions as prescribed by the Council, is admitted as an Associate Member.

23. An Associate Member of this Institute is entitled to the designation of Fellow Member, subject to the following conditions;

- i. Five years post-qualification experience in all or at least one specialty of the CPA;
- ii. Twenty five years age; and
- iii. Prescribed standard of general conduct, experience and suitability.

24. On qualifying for membership (Associate or Fellow), a person submits an application, accompanied by an undertaking to duly observe the Bye-laws and regulations of the Institute, and that he will not use the professional designation except while he remains the member of the institute.



25. The Council has the discretion to accept or reject the application for membership. However, the resignation from membership may be made in writing at any time.
26. On recommendations of the Discipline Committee, a member is liable to expulsion by the Council, if he refuses or neglects any decision, or infringes any Bye- law or Regulation or is found guilty of fraud or an act of incredible to profession.

10. REGISTRATION AND ADMISSION

27. The candidates possessing a degree, recognized by Higher Education Commission of Pakistan and obtained after fourteen years of education, in any discipline i.e. B.Com, BBA, BA, BSC, BS etc., are eligible to apply for registration in CPA programme.
28. The applications should be made on prescribed form, accompanied by evidences of the academic career, experience (if any), age, fitness certificate of the student and pay order of prescribed fees.
29. CPA is a three years distance learning programme, the prospective students may, at their own convenience, apply for admission throughout the year.

11. EXEMPTIONS

30. The applications, on receipt, are processed instantly and on approval of the Committee or otherwise, the decision is communicated to the students.
31. The Exemptions policy, owing to global academic and curriculum developments, is continually under review and kept up- dated as assented by the Council.
32. The Council, in consonance with its policy, grants exemption(s) in such papers of the CPA examination to registered students on production of evidence having passed the said paper(s) in the study programme of the other accredited professional body or possessing relevant experience in the particular field to the satisfaction of the Council.

12. SYLLABUS

33. Applications for exemption are submitted with supporting documents and prescribed fee at least one month prior to the closing date for acceptance of entries for the examination where in the students wish to be admitted.
34. Decisions in respect of the exemptions are communicated to the students within one week.
35. The CPA curriculum of Three years study programme, of Six modules comprising Twenty-Seven courses/papers, is as under:



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S.No.	Course Code	COURSE
	Module-I	FUNDAMENTALS
1	F-101	Business English and Communication
2	F-102	Economic Analysis and Business Environment
3	F-103	Quantitative Methods and Techniques
	Module-II	KNOWLEDGE
4	K-201	Financial Accounting
5	K-202	Cost and Management Accounting
6	K-203	Financial Management
	Module-III	ESSENTIALS
7	E-301	Mercantile Law
8	E-302	Audit and Assurance
9	E-303	IT. Management, Audit & Control
	Module-IV	SKILLS
10	S-401	Taxation Laws
11	S-402	Business Analysis and Decision Making
12	S-403	Financial and Corporate Reporting
	Module-V	PROFESSIONAL
13	P-501	Corporate Law and Governance
14	P-502	Advanced Performance Management
15	P-503	Advanced Management Accounting



Module-VI		SPECIALIZATION
16	SP-601	Advanced Taxation
17	SP-602	Advanced Auditing and Assurance
18	SP-603	Advanced Financial Management
OR		
19	SP-611	Forensic Accounting
20	SP-612	Fraud Investigation and Audit
21	SP-613	Anti-Money Laundering and Business Ethics
OR		
22	SP-621	Capital Market and Financial Planning
23	SP-622	Advanced Risk Management
24	SP-623	Retail and Consumer Banking Operations
OR		
25	SP-631	Human Resource Accounting and Auditing
26	SP-632	Human Resource Management
27	SP-633	Human Resource Planning and Development

36. Module -6 offers four faculties of which the students, in consonance with their aptitude and career planning, select one for specialization. However, an additional specialization can also be opted after qualifying the first one.

37. The registered students are provided by the Principal Office or the Regional Office (as convenient to them), with course materials including assignments, past papers and quarterly newsletters etc.

38. Special coaching sessions of any course(s) are offered in the Principal or Regional offices provided a sufficient no. of students intend to participate.



13. EXAMINATIONS

I. ELIGIBILITY

- 39. No person is enrolled for the examination unless he has obtained the registration as a student of this Institute and has cleared all the dues.**
- 40. A member of an accountancy body recognized by the ICPAP, who intends to apply for CPA membership, is also obliged to obtain ICPAP's registration.**
- 41. The candidates are eligible to appear in any paper only for three (3) attempts. In case any candidate fails to qualify any paper in three (3) attempts shall be required to re-sit in whole module.**
- 42. All modules examination contains 100% compulsory questions to encourage candidates to study across the breath of each syllabus.**

The paper contain in each module are based on three (3) hours written paper containing 90% of the total assessment while 10% of the marks are given on the basis of assignment/dissertation.

Additional fifteen (15) minutes reading & planning time is given to each candidate in addition for three (3) hours examination.

- 43. Students, claiming exemption in any paper must have obtained the approval in this respect at least one month prior to closing date for acceptance of admissions to the examination.**

II. SCHEME

- 44. The CPA examinations are scheduled twice a year i.e. in June and December**
- 45. Examination has to be passed in the prescribed manner and within three years from the date of registration of the candidate.**
- 46. A student may attempt two modules examinations in the specified order, but he will not be allowed to attempt a professional or specialization module examination simultaneously until he has been granted exemption or has passed all the papers of first four modules.**
- 47. The Council reserves the right to improve the examination's regulations & scheme, revise schedule or even increase or decrease the centers etc. All such amendments are duly communicated to the examinees and published in News Letter.**
- 48. Fundamental revisions (if any) in the standard and format of question papers is notified in advance with the assent of the Council.**
- 49. A student is expected to have detailed knowledge of approved accounting & auditing standards, generally expected auditing exposure drafts and regulations as well as legislation relating to financial accounting, auditing and reporting etc.**
- 50. Syllabus of papers comprising the laws, accounting and auditing standards which have been legislated/approved six months earlier to the examination, is included in the course for examination purpose.**



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III. ENROLLMENT

51. Applications for enrollment of examination are made in the form prescribed by this Institute. Separate forms are submitted for each examination. Enrollment forms can be obtained from the Institute's offices or down loaded from the ICPAP website.
52. Enrollment Forms are submitted to the Institute on or before the crucial date announced for this purpose, which should be accompanied by:
- Pay order of the examination fee of all papers/courses.*
 - A certificate in the form prescribed by the Institute confirming that the student is a fit and a suitable person for admission to the examination.*

IV. CENTERS

53. A candidate has to specify the centre of his choice for taking the examination, amongst the following:

NATIONAL	
	Islamabad
	Lahore
	Karachi
	Multan
	Guiranwala
	Rahim Yar Khan
	Bahawalpur



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INTERNATIONAL

Jeddah, Saudi Arabia

Al-Khobar, Saudi Arabia

Riyadh, Saudi Arabia

Abu-Dhabi, United Arab Emirates

Doha, Qatar

Kabul, Afghanistan

54. The tentative program of the examination is published in the News Letter of this Institute.

55. Admission Certificates containing of the schedule of papers, time/duration, and venue of examination are issued to all the students at least three weeks earlier to its commencement of the examination.

VI. CONDUCT

56. On issuance of Admission Certificates, the examinees are advised to authenticate their particulars entered there in, courses/papers, schedule & clash of papers (if any) and center of examination. Inaccuracy is reported immediately to the Institute.

57. The examinees are obliged to present their National Identity Cards, Registration Certificates and Admission Certificates/ Roll No Slips before appearance in paper.

58. Compliance of Examination Supervisor's instructions is mandatory for the examinees. Any breach of these Instructions shall cause disciplinary proceedings leading to punitive action including suspension or termination of registration or exclusion from future examination(s).

59. ICPAP reserves the right to examine anything contained within the study guide at any examination session. This includes knowledge, techniques, principles, theories and concepts as specified.

60. No text book, printed or written material, notes, statute/regulation/ordinance, mobile phone, any electronic device or any other article which can be helpful in the examination, is permitted. However, use of calculator can be allowed by the Supervisor.

61. All type of communications, consultations, discussions and provision /receipt of assistance from other examinees are strictly prohibited.



62. After attempting the papers, the transcripts must be handed over to the Supervisor or Invigilator (as the case may be), before leaving the examination hall. No student is permitted to leave the examination center before depositing the transcripts with the staff deputed for this purpose.

VII. THE EXAMINATION COMMITTEE

63. The Vice President of the ICPAP (or his/her nominee), who shall act as Chairman of the Board of Examiners;

64. At least One Member of Executive Council;

65. All Examiners of the Test, including all External Examiners.

66. The Examination Committee shall be considered quorate if the Chairman, any Executive council Member and at least one External Examiner are present.

VIII. POWERS AND DUTIES OF THE EXAMINATION COMMITTEE

67. recommend for approval by the ICPAP executive council, syllabuses for the subject areas of the test;

68. recommend for approval by the ICPAP Executive Committee the structure and format of the written examination papers;

69. review guidance issued to candidates for the Test as to study materials and methods of preparation;

70. recommend for approval by the ICPAP executive council rules for and instructions to candidates relating to the conduct of the Test;

71. recommend for approval by the Regulatory Committee regulations for the assessment of candidates for the Test;

72. recommend for approval by the ICPAP executive Council review and appeal procedures and such counseling services (if any) as may be provided for the candidates failing the Test;

73. approve examination dates for the Test;

74. commission specimen and actual written examination papers, including those for the oral assessment;

75. approve all written examination papers and oral assessments;

76. approve all necessary physical and other arrangements for the conduct of the Test;

77. supervise all arrangements for the setting, marking and moderation of examination papers and assessments;

78. consider results of the Test and determine which candidates have passed or failed the Test.

IX. ASSESSMENT

79. Students' performance in the paper is based on the scores achieved in assessment of the transcripts of the papers/ examination.

80. The passing standard is 50% marks in each paper. A candidate is advised of his performance in each paper/module classified as Pass or Fail.



81. A candidate who has obtained less than 50% aggregate marks for all papers constituting a module shall be barred from taking the examination of the next module.

82. A candidate who obtains 70% or more marks is awarded with Distinction Certificate by this Institute.

X. RESULT

83. The decision of Examination Committee with regard to the result of a candidate is final and no communication or request of the candidate or any other person in this respect is entertained.

84. The result of each examination is notified within four to six weeks. So, no correspondence in this respect is attended to.

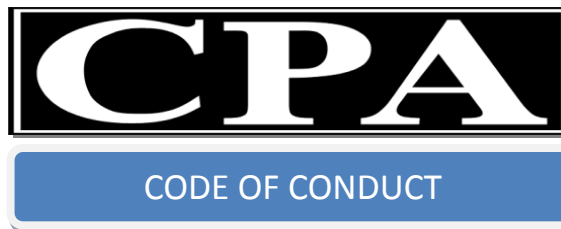
85. The Examination Committee reserves the right to withhold publication of the result(s) of the student(s) suspected of involving in any misconduct case, pending inquiry into the alleged action. The Examination Committee may constitute an Inquiry Committee for this purpose.

86. The Qualified students are advised of their result and also bestowed with certificates.

XI. MISCONDUCT

87. The Chief Invigilator is obliged to report to the Examination Committee all cases of misconduct, inter alia:

- a. The conduct of candidates in the assessment room is subject to the control and direction of the invigilators who may require that a candidate leave the room if, in the opinion of the invigilators, the candidate's conduct is such as to cause disturbance to other candidates or to affect the proper running of the examination.**
- b. Any candidate who:**
 - i. during an assessment uses or has with him or her any book, manuscripts or materials not approved by the Examination Board for use in the examination; or**
 - ii. copies from the paper of another, or permits his or her own paper to be copied, or receives aid from, or gives assistance to, any other candidate during the examination, or attempts any of the foregoing; or**
 - iii. removes from the assessment room any answer book or paper, used or unused; or**
 - iv. writes any messages or makes any appeal to the Examiners or invigilators; or**
 - v. commits any other kind of conduct whatsoever in relation to an assessment, which the Examination Board considers to be an act of misconduct; or**
 - vi. is required to leave the assessment room by the invigilators; will be liable to be struck off the list of candidates and disqualified from the Test, or**
 - vii. be subject to a lesser penalty, as deemed appropriate by the Examination Committee, such recommendation to be communicated to the candidate forthwith.**
- c. The ICPAP executive council may, pending investigation by the Examination Committee, withhold publication in any pass list of the name of any candidate suspected of having infringed any of the preceding paragraphs of this Regulation.**
- d. A candidate, whose name is struck off the list/registration, will not be certified as having passed the Test. Such a candidate will not be permitted to attempt any further assessment without leave of the Examination Committee.**
- e. It is the responsibility of each candidate to ensure that he or she does not commit any breach of Regulation**



- f. Being in possession of any book, note or other unauthorized material during currency of examination.
- g. Aiding or attempting to aid other candidate or obtaining or attempting to obtain aid from other candidate.
 - i. *Disobeying instructions of Supervisor/Invigilator.*
 - ii. *Giving false or misleading information to Invigilator.*
 - iii. *Failed to hand over the transcript to supervisor or Invigilator.*

XII. SPECIAL ASSISTANCE

88. For a candidate suffering from a serious physical disability, special arrangement for appearing in the examination is made on a request submitted at least one month earlier to the date of examination and supported by:

- a. *A recommendation letter from the candidate's employer; and*
- b. *Medical Certificate of disability pointing out there requirement of special arrangements.*

14. FEE STRUCTURE

89. The Council is empowered to prescribe Fees Structure or make any amendments or changes in nature and quantum of fees whenever deemed necessary.

90. Presently the students are obliged to pay Registration/Admission Fee, Exemption Fee, Examination Fee, Membership Fee and Annual Subscription etc as and when specified by the Institute.

15. MISCELLANEOUS

I. SAVING

91. Nothing in this Code of Conduct or in any rule, or order, or Instructions shall be construed to limit or abridge the power of the Council to deal with the case of any Student in such manner as may appear to be just and equitable.

II. INDEMNITY

92. No suit, prosecution or other legal proceedings shall lie against the President or the Secretary or a Member or an officer or an employee for anything done in his official capacity which is in good faith done or intended to be done under this Code of Conduct or Instructions issued there under.

III. JURISDICTION BARRED

93. Save as provided under this Code of Conduct or Instructions issued there under, no order made or proceedings taken by the Council or a Committee or the President or the Secretary or a Member or an officer authorized by the Council shall be called in question in any Court and no injunction shall be granted by any Court in respect of any decision made, or proceedings taken in pursuance of any power conferred by, or under, this Code of Conduct or the Instructions made there under.

IV. REMOVAL OF DIFFICULTIES

94. If any difficulty arises in giving effect to any of the provisions of this Code of Conduct, the Council or the President (subject to subsequent assent of the council) may make such order, as may appear to be necessary for the purpose of removing the difficulty.

V. INSTRUCTIONS

95. The Council may issue such Instructions as may appear to be necessary or expedient for carrying out the purposes of this Code of Conduct.