

**THE BY-LAWS
OF THE
PAN-AFRICAN
FEDERATION OF
ACCOUNTANTS
(PAFA)**

GENERAL PROVISIONS

Enabling Provisions

1. These By-laws are enacted pursuant to the provisions of the Pan-African Federation of Accountants (PAFA) Constitution (hereinafter referred to as "the Constitution") and are to be read together with the provisions of the Constitution.

Interpretation of By-laws

2. If, in the opinion of the Board, any doubt arises as to the construction or interpretation of any of the By-laws, the Board's decision on the subject that shall be in writing and recorded in the minute book, shall be conclusive and binding on all the members of PAFA. Due notice of such record shall be communicated by the Board to the members.

Use of Forms

3. Such forms as the Board may from time to time authorise, shall be used in cases to which they are applicable, with such alterations or additions thereto, if any, as the Board may from time to time determine; and all notes and directions thereon shall be deemed part of the forms, and be observed accordingly.

MEMBERSHIP

Mode of Admission

4. All admissions of members shall be made by the Board.

Application for Admission

5. Every application for admission shall be in the form prescribed by the Board signed by an authorised representative from the applicant, and shall be lodged with the Chief Executive together with:
 - (a) The prescribed admission fee; and
 - (b) Such other document or information as may be required by Board.

Conditions of Admission

6. Every application for admission shall satisfy the Board in such manner as the Board requires, that the applicant has fulfilled the prescribed conditions of such admission as are prescribed in the Constitution and shall also produce such evidence of such fulfilment as the Board deems necessary.

Discretion to Refuse

7. The Board may, at its discretion refuse to admit an applicant whom it shall consider not to be fit to be admitted even if the prescribed conditions of such admission have been fulfilled.

Subscriptions

8. (a) The Board shall prescribe the annual subscription payable by Members, Associates, Affiliates and Observers.

(b) If an applicant is refused admission, any subscriptions lodged by the applicant with the application shall be refunded.

Suspension and Expulsion of Members and Observers

9. (a) Upon presentation of a motion to that effect, the Board may, by resolution passed by a simple majority at a meeting properly convened, suspend from PAFA any Member, Associate, Affiliate or Observer which fails to pay the annual subscription within four months from the date on which it fell due.

(b) A Member, Associate, Affiliate or Observer which has been suspended from PAFA in terms of paragraph (a) of this By-law and which has not paid its annual subscriptions by the next meeting of the Board, shall forthwith cease to be a Member, Associate, Affiliate or observer unless the Board has either generally or in the particular case, otherwise decided.
10. Upon presentation of a motion to that effect, the Board shall have the power to suspend from membership any Member, Associate, Affiliate or Observer and to recommend to the General Assembly the expulsion of such member for the following causes;

(a) Non-compliance with the criteria and obligations of membership; or
(b) Acts bringing the accountancy profession into disrepute.
11. The presentation of a motion for suspension or expulsion of a Member, Associate, Affiliate or Observer, under the provisions of By-laws 9 and 10 of these By-laws shall be signed by not less than three (3) members of the Board, and shall not be effective unless a copy of the motion shall have been served on the Member, Associate, Affiliate or Observer at least three (3) months prior to the date of the meeting.
12. The Member, Associate, Affiliate or Observer sought to be suspended or expelled shall have the right to make written and/or oral representations at the relevant PAFA Board meeting as to why it should not be suspended or expelled, as the case may be.
13. (a) The suspension of a Member, Associate, Affiliate or Observer shall not in any way operate as a waiver of that Member, Associate, Affiliate or Observer's obligation to pay annual subscriptions to PAFA.

(b) Upon the suspension or expulsion of any Member, Associate, Affiliate or Observer the Board shall prescribe the conditions upon which such suspension may be terminated, and in the case of expulsion, the conditions upon which the expelled body may re-apply for membership. Provided however that a body which has been expelled from Member, Associate,

Affiliate or Observer, other than under the terms of By-law 9 (b) of these By-laws, shall not be permitted to re-apply for restoration of status within one (1) year from the date on which it was expelled.

ANNUAL GENERAL MEETINGS

Notice

14. (a) The Chief Executive shall notify each Member, Associate, Affiliate or Observer entitled to attend meetings of the General Assembly of the date and location of the Annual General Meeting at least thirty (30) days in advance of the meeting and shall give not less than thirty (30) days notice of copies of the annual report, annual financial statements and the agenda for the meeting.
- (b) The Chief Executive shall give at least thirty (30) days notice to each Member, Associate, Affiliate or Observer of the date and location of a Special meeting and of the business to be transacted at the meeting, subject to the meeting being held within the period of ninety (90) days provided in the Constitution.
- (c) A notice may be served by the Chief Executive on any Member, Associate, Affiliate or Observer by sending it in electronic format or in a prepaid letter addressed to such Member, Associate or Affiliate or Observer at the last address given by it to the Chief Executive.
- (d) Any notice, if served to the last known address of a Member, Associate, Affiliate or Observer, shall be deemed to have been served seven (7) days after it is despatched, and in proving such service, it shall be sufficient to prove that the letter containing the notice was properly posted.

Voting

15. Each Member that is eligible to vote shall have one vote at Annual General Meeting or Special Meeting of the General Assembly. However, a Member that is delinquent in paying its financial contribution is not eligible to cast any votes. A Member shall be considered delinquent if it fails to pay its financial contribution after such contribution has become due.

General Assembly Voting

16. The General Assembly shall decide on the method of voting. The voting may be by show of hands or secret ballot. In the case of elections however, voting shall be by secret ballot.

THE PAFA BOARD

Functions of the Board

17. The Board shall-

- (a) Recommend to the General Assembly the financial contributions to be paid annually by each Member, Associate, Affiliate or Observer, and such other financial contributions as it may consider necessary for the PAFA operations;
- (b) Determine the purposes and uses to which the PAFA funds shall be applied;
- (c) Determine:
 - (i) the admission to membership of Member, Associate, Affiliate or Observer in accordance with the Constitution and these By-laws; and
 - (ii) the expulsion of Member, Associate, Affiliate or Observer in accordance with these By-laws;
- (d) Approve and issue to Member, Associate, Affiliate or Observer Members and Observers an annual report on the PAFA activities, together with a statement of audited financial statements;
- (e) Propose and recommend to the General Assembly the location of PAFA's registered office and secretariat;
- (f) Pay, in certain circumstances as it deems fit, reasonable travelling, subsistence and other expenses incurred in connection with PAFA's affairs by any Member, Associate, Affiliate or Observer or its Board or employee;
- (g) Determine, upon the recommendation of the Chief Executive as the case may be:
 - (i) proposals for policy and strategic initiatives, including proposed work programs and goals for the following year;
 - (ii) the proposed budget for the following year;
 - (iii) any other matters reserved under the terms of the Constitution or these By-laws for decision or approval by the Board;
- (h) Receive reports on progress and achievement against plans approved the previous year, and reports on progress on policy and strategic initiatives;
- (i) Repeal, amend or add to these By-laws; and
- (j) Propose amendments to the Constitution.
- (k) Take any action which is in PAFA's general interests and which is not expressly denied to it by the Constitution or these By-laws, provided that it does not involve itself in the domestic affairs of a Member, Associate, Affiliate or Observer.

Board Meetings

- 18. (a) Members of the Board shall receive not less than thirty (30) days notice in writing of a meeting of the Board. Such notice shall specify the place, time and date of, and the general nature of the business to be transacted at, that meeting.
- (b) A meeting of the Board may be called at any time:
 - i) by the President or the Vice President; or
 - ii) at the written request of three (3) Board members.

- (c) The Board may establish committees to assist in the exercise of its functions and may delegate all or any of its powers to such committees with the exception of the power to:
 - i) make, repeal, amend and add to By-laws regulating the conduct of PAFA's affairs; or
 - ii) recommend to the General Assembly the financial contributions to be paid by Member, Associate, Affiliate or Observers.
- (d) A committee established under the terms of paragraph (c) of this By-law shall, in the exercise of any powers delegated to it, conform to any directions or rules issued to it by the Board.

NOMINATIONS AND ELECTIONS

Board Members

- 19. (a) Members of each geographic region of PAFA shall elect a representative for their region to the PAFA Board from among members in that region.
- (b) Any member who belongs to a region may avail itself for election as representative of the region provided that member is not one of the five largest members. In the event that more than one member belonging to a region has availed themselves for election, an election by secret ballot shall be conducted and the member with the highest vote shall be declared elected. In the event of a tie, the PAFA President shall have a casting vote. For the avoidance of doubt, only members from a region shall vote for a representative of the region.
- (c) Each of the five largest PAFA members as described in the PAFA Constitution shall have a seat on the PAFA Board. At the beginning of each financial year, members shall declare their membership numbers based on their paid up members who are professional accountants at the close of the immediate past year. The five largest members by membership numbers shall assume the reserved Board membership up to the next General Assembly.
- (d) In the event that a member is elected President or Vice President, the region, if it a representative of a region, shall elect another representative from among members in that region. In the event that the President/Vice President is one of the largest members, the member shall appoint another representative.
- (e) Three co-opted Board members shall be co-opted after the elections of President and Vice President.
- (f) In co-opting the three Board members, consideration shall be taken of the need to balance language, gender and number of members in various regions.

President/Vice President

- 20. (a) Any of the ten (10) Board members as described in (a) and (b) above may avail themselves to the General Assembly for election as PAFA President and/or Vice President.

- (b) The election of the President provided for under the Constitution shall be conducted by a secret ballot among all the members eligible to vote, and the candidate receiving the highest number of affirmative votes cast by those present in person or by proxy shall be deemed elected President. Where there is only one candidate for the position of President, the one candidate shall be declared elected President.
- (c) The election of the Vice President provided for under the Constitution shall be conducted by a secret ballot among all the members eligible to vote, and the candidate receiving the highest number of affirmative votes cast by those present in person or by proxy shall be deemed elected Vice President. Where there is only one candidate for the position of Vice President, the one candidate shall be declared elected Vice President.
- (d) In the event of a tie in the elections of the President and/or Vice President, the outgoing President shall resolve the matter by exercising a casting vote.
- (e) The form of Ballot Paper shall be determined by the Board, but nevertheless it shall include names of the validly nominated Members and a space on which a vote for each candidate shall be marked.
- (f) The Vote by each member shall be cast by placing in ink in the space provided an "X" mark or any other agreed mark for the selected candidate. Any Ballot paper with votes more than the prescribed number of candidates per position shall be declared null and void.
- (g) The ballot papers shall be collected and counted at the Annual General Meeting.

Scrutineers

- 21. (a) For each election, the Board shall, at a meeting immediately preceding the relevant Annual General Meeting, appoint three (3) persons as scrutineers in relation to the ballot, to perform the following functions:
 - i) Receive ballot papers and determining which are valid.
 - ii) Count the votes duly cast.
 - iii) Determine which candidates have been successful in the elections in accordance with the requirements of these By-laws.
- (b) The scrutineers shall reject any voting paper which, in their opinion, is null and void according to the provisions of By-law 17.
- (c) The scrutineers shall certify the result of the voting and deliver their certificate to the chairman of the meeting. In so acting, the scrutineer's decision on any matter shall be final.

PAFA CONFERENCE

- 22. (a) PAFA shall hold a Conference at least once every two (2) years at a date and place to be decided by the Board, in consultation with the respective hosting member.

- (b) The Board shall advise the hosting Member on the Conference format and theme.
- (c) It shall be the duty of the Vice President, to submit to the Board two (2) years in advance, and upon consultations with the respective host member the general plans and programmes for the biennial conferences, including the establishment of the Conference Organizing Committee and the venue.
- (d) The host member through its Conference Organising Committee shall submit periodic progress reports to the Board on preparations and activities for the holding of the Conference. The host member organisation shall also submit to the Board the final report on the conference within six (6) months after hosting the event.
- (e) The Board may invite non-members to participate in the Conference as observers if the interests of PAFA so require.
- (f) Decisions, recommendations and/or resolutions which may be adopted during the Conference shall be submitted to the General Assembly at the next Annual General Meeting for its consideration and/or implementation.

THE PAFA SECRETARIAT

- 23. (a) The Secretariat shall work under the direction of the Chief Executive and its functions shall be to facilitate and co-ordinate PAFA's objectives.
- (b) The Secretariat shall have such personnel as the Board shall deem necessary from time to time.
- (c) The remuneration of the staff of the Secretariat shall be determined by the Chief Executive, with the approval of the Board.

