

**PERLEMBAGAAN BAGI  
PERTUBUHAN INDUK  
PERSATUAN BAB MALAYSIA ICAI  
(PPM-022-14-15112017)**

**FASAL 1 NAMA**

(1) Pertubuhan ini dikenali dengan nama

**PERSATUAN BAB MALAYSIA ICAI**

Selepas ini disebut "**Pertubuhan**".

(2) Takrif Nama : **This is an Association of Chartered Accountants who have qualified and are members of Institute of Chartered Accountants of India (ICAI) only, residing in Malaysia**

(3) Taraf Pertubuhan : **Lain-lain**

**FASAL 2 TEMPAT URUSAN**

1. Alamat berdaftar dan tempat urusan pertubuhan ialah

**3A JALAN WAN KADIR 2, TAMAN TUN DR ISMAIL  
60000  
KUALA LUMPUR**

dan alamat untuk surat-menyurat adalah

**3A JALAN WAN KADIR 2, TAMAN TUN DR ISMAIL  
60000 KUALA LUMPUR  
WILAYAH PERSEKUTUAN KUALA LUMPUR**

atau di tempat lain atau tempat-tempat yang akan ditetapkan dari semasa ke semasa oleh Jawatankuasa;

2. Tempat urusan berdaftar dan alamat surat menyurat Pertubuhan tidak boleh diubah tanpa kebenaran Pendaftar Pertubuhan terlebih dahulu.

**FASAL 3 TUJUAN/MATLAMAT**

(1) Exchange of professional information;

- (2) To enhance professional knowledge;
- (3) Providing training to its members;
- (4) To act as liaison office between ICAI and the Malaysian Chapter of ICAI;
- (5) To provide necessary assistance to prepare for exam conducted by ICAI to residents of Malaysia; and
- (6) Any other objective mutually agreed by the Committee from time to time

#### **FASAL 4 KEAHLIAN**

- (1) Membership shall be open to all current members of the Institute of the Chartered Accountants of India (ICAI) and residing in Malaysia. Members must ensure that their membership of Institute of Chartered Accountants of India (ICAI) is continued while being a member of this Association.
- (2) In the event that membership of the Institute of Chartered Accounts of India (ICAI) is terminated or discontinued with respect to any member of the Association, such members shall also cease to be a member of this Association (Malaysian Chapter) within a period of 3 months from termination or discontinuance. An ex-member may reapply to the Malaysian Chapter if they are reinstated as a member of the ICAI.
- (3) Every application for membership shall be proposed and seconded by two existing members and shall be forwarded to the Secretary who shall, at the first convenient opportunity, submit it to the Committee for an approval. The Committee may reject any application at its discretion without assigning any reason thereof.
- (4) Every applicant whose application has been approved as aforesaid shall, upon payment of the prescribed entrance fee and first monthly subscription, be admitted as a member of the Association and shall be entitled to all the privileges of membership.

#### **FASAL 5 PERBERHENTIAN DAN PEMECATAN AHLI**

- (1) Any member who wishes to resign from the Association shall give two weeks' notice in writing to the Secretary and shall pay all dues.
- (2) Any member who fails to comply with the rules of the Association or has acted in a manner to bring disrepute upon the Association may be expelled or suspended for a period of time as the Committee deems fit. Before the Committee expels or suspends the member, the member shall be informed of the grounds for such expulsion or suspension in writing and be given an opportunity to explain himself in person. Such suspension or expulsion shall be enforced, unless otherwise reversed by a general meeting upon appeal by the said member.

## FASAL 6 SUMBER KEWANGAN

(1) The Association shall accept fees from its Members and accept donations, subscriptions, sponsorships and the likes, as approved by the Committee for the benefit of the Association.

(2) The subscription fee payable shall be as follows:

Annual subscription: RM 300.00 (Ringgit Malaysia Three Hundred only)

(3) All annual subscription shall be payable to the Treasurer in advance within 30 days from the beginning of every Calendar Year.

(4) Any member who allows his arrears to exceed one month from the due date shall receive a written notification signed by or on behalf of the Secretary, and shall be denied the privileges of membership until the account has been settled.

(5) Any member who allows his arrears to exceed three months' shall automatically cease to be a member of the Association.

(6) The Committee retains the power to charge an additional fee for any person who has allowed his membership to lapse through arrears and who wishes to rejoin the Association.

(7) Special subscription or levy for particular purposes may be raised from members by passing a resolution at the general meeting of the Association. If any member fails to pay such subscription within such period as maybe resolved, the amount due shall be treated in the same way as arrears of annual subscription.

## FASAL 7 MESYUARAT AGUNG

(1) The supreme authority of the Association is vested in a general meeting of the members. At least one-half of the voting members of the Association or the voting members present representing twice the total number of committee members, whichever is lower, must be present at a general meeting for its proceedings to remain valid and to constitute a quorum.

(2) If a quorum is not present 30 minutes after the time appointed for the meeting, the members present shall have the power to proceed with the business of the day but shall not have the power to alter the rules of the Association or make any decision affecting the whole membership.

(3) An annual general meeting of the Association shall be held within 180 days after the close of each financial year, on a date, time and place to be decided by the Committee. Notice for such a meeting will be sent at least 14 days prior to the date of the meeting. The business of the annual general meeting shall be:-

(a) To receive the minutes of the previous annual general meeting;

(b) To receive the Committee's report on the working of the Association during the previous year;

(c) To receive the Treasurer's report and the audited accounts of the Association for the previous year;

(d) To elect a Committee and to appoint auditors for the ensuing year;

(e) To deal with other matters as may be put before it.

(4) The Secretary shall send an agenda including copies of minutes and reports, together with the audited accounts of the Association for the previous year, to all members at least 14 days prior to the meeting. Copies of these documents will also be made available at the registered place of business of Association for the perusal of members.

(5) An extraordinary general meeting of the Association shall be convened:-

(a) Whenever the Committee deems it desirable; or

(b) At the joint request in writing of not less than twice the number of committee members, stating the objects and reasons for such meeting.

(6) An extraordinary general meeting requisitioned by members shall be convened for a date within thirty days of the receipt of such requisition.

(7) Notice and agenda for an extraordinary general meeting shall be forwarded by the Secretary to all members at least fifteen days before the date fixed for the meeting.

(8) Paragraphs 7 (1) and 7 (2) of this Constitution would apply to to an extraordinary general meeting as well. No extraordinary general meeting shall be requisitioned for the same purpose until after the lapse of at least six months from the date of the previous extraordinary general meeting.

(9) The Secretary shall forward a copy of the draft minutes of each annual and extraordinary general meeting to all members within 45 days after its conclusion.

## **FASAL 8 JAWATANKUASA**

(1) A committee consisting of the following, who shall be termed the office-bearers of the Association, consisting of a minimum of 5 and a maximum of 11 elected committee members shall be formed by the authority of the annual general meeting as stipulated in 8(2) below:-

A President (Chairman);

A Vice President (Vice Chairman);

A Secretary;

A Treasurer;

And Maximum of seven (7) Ordinary Committee Members.

(2.1) Elections shall be held at each annual general meeting to elect a committee of a minimum 5 and a maximum of 11 Committee Members.

(2.2) Nomination of candidates for such election shall be proposed and seconded by the Members at the annual general meeting.

(2.3) Elections will be by way of a simple majority vote of the Members present at the annual general meeting.

(2.4) At-least 1/3rd of the existing committee members shall retire at each AGM. The committee members so retired will be eligible for re-election after a period of 2 years.

(2.5) In the event that nominations are received for more than 2/3rd of the existing committee members, existing committee members receiving the least number of votes shall be deemed to have retired to the extent of 1/3rd of the existing committee members.

(2.6) In the event that sufficient nominations are not received to form a committee of a maximum of 11 members, then the existing committee members who have been nominated may continue to serve in the committee.

(2.7) For the purpose of computing 1/3rd or 2/3rd numbers, fractions shall be rounded off to the lower number, as the case maybe.

(2.8) The elected Committee Members shall, within 14 days of their election at the annual general meeting, elect, amongst themselves, the members who shall fill the position of the office bearers as provided for in 8(1) above

(3) The function of the Committee is to organize and supervise the day- to-day activities of the Association and to make decisions on matters that affect its running within the general policy laid down by the general meeting. The Committee shall not act contrary to the expressed wishes of the general meeting without prior reference and shall always remain subordinate to the general meeting. It shall furnish a report to each annual general meeting on its activities during the previous year.

(4) The Committee shall meet at least once every three months, and a 7 day notice prior to each meeting shall be given to the members. The President (Chairman) acting alone, or not less than three of its members acting together may call for a meeting of the Committee to be held at any time. At least one half of the Committee members must be present for its proceedings to be valid and to constitute a quorum.

(5) Where any urgent matter requiring the approval of the Committee arises and it is not possible to convene a meeting, the Secretary may obtain such approval by means of a circular resolution. The following conditions must be fulfilled before a decision of the Committee is deemed to have been obtained:-

(a) The issue must be clearly set out in the circular and forwarded to all members of the committee;

(b) At least half of the members of the Committee must indicate whether they are in favor or against the proposal; and

(c) The decision must be by a majority vote.

Any decision obtained by the circular resolution shall be reported by the Secretary to the next Committee meeting and recorded in the minutes thereof.

(6) Any member of the Committee who fails to attend three consecutive meetings of the committee without satisfactory explanation shall be deemed to have resigned from the Committee.

(7) In the event of the death or resignation of a member of the Committee, the Committee shall have the power to co-opt any other members of the Association to fill the vacancy until the next election of office-bearers.

(8) The Committee shall give instructions to the Secretary and other officers for the conduct of the affairs of the Association. It may appoint officers and staff as it deems necessary. It may suspend or dismiss any officers or members of the staff for neglect of duty, dishonesty, incompetence, refusal to carry out the decisions of the Committee, or for other reason which it deems good and sufficient in the interest of the Association.

(9) The Committee may appoint any sub-committee for any purpose arising out of or connected with any of the duties, functions and aims laid down under the rules. Any member can become members of these sub-committees.

## **FASAL 9 KEWAJIPAN-KEWAJIPAN PEGAWAI**

(1) Duties of the President (Chairman) and Vice President (Vice Chairman):

(a) Required to make sure that administration of the Association is in order.

(b) Required to ask the Secretary to conduct the meeting as and when necessary.

(c) Work as a liaison officer between the Malaysian Chapter and the ICAI

(d) To organize / conduct Continuing Professional Education (CPE) programs.

(e) Liaison with the accountancy bodies in Malaysia to help the members to enroll

themselves as members of the Malaysian Institute of Accountants (MIA). However, the Chapter shall apprise the Institute of such liaison and initiatives.

(f) Exchange views on professional matters with MIA or other accounting bodies in Malaysia. However, the Chapter are not to exchange views on behalf of the Institute.

(g) To hold refresher course camps at convenient centers for the benefit of its members.

(h) Maintain a library and reading room (when available) for the use of members.

(i) Make presentations to the Council of the ICAI on matters of professional interest in that country and to offer suggestions for raising the standard and status of the profession.

(2) Duties of the Treasurer:

(a) The Treasurer shall be entrusted to receive fees, contributions, sponsorship, make payments and place the money under fixed deposits on behalf of the Association subject to authorization limits as per provisions below.

(b) The Treasurer shall maintain proper books of accounts of the Association and make it available for inspection during office hours.

(c) As soon as possible after the end of each financial year, a statement of receipts and payments and a balance sheet for the year shall be prepared by the Treasurer and audited by the Auditors appointed under clause 11. The audited accounts shall be submitted for the approval of the next annual general meeting, and copies shall be made available at the registered place of business of the Association for the perusal of members.

(d) The Treasurer shall be responsible for handling cash, bank and shall make payments as authorized by the Committee from time to time.

(3) Duties of the Secretary:

(a) The Secretary shall be designated as the administrator.

(b) The Secretary shall be responsible for maintaining the minutes of the meeting.

(c) The Secretary shall sign all necessary legal documents on behalf of the Association.

(d) The Secretary and the President or Vice President shall jointly be responsible for organizing the meeting and completing the formalities necessary for Association's day to day operations.

(4) Duties of the Committee Members:

- (a) To explore feasibility for professional and placement opportunities in that country or any other place in the world, in the manner suggested by the Institute.
- (b) To provide facilities for interaction among members by regular meetings, organizing talks and lectures and for the acquisition and dissemination of useful information. Necessary technical inputs / background material could be provided by the Institutes if intimation regarding organization of a meeting / seminar etc. is given to the Institute sufficiently in advance.
- (c) To undertake student related activities such as conducting compulsory computer courses, General Management and Communication Skills (GMCS) course, coaching classes and other activities for the benefit of students.
- (d) Market the Chartered Accountant (CA) curriculum effectively as well as any other curriculum that might especially be designed by the ICAI for other selected countries.
- (e) Assist the ICAI in creating practical training abroad for Chartered Accountant students.
- (f) Carry out other functions as may be entrusted by the Institute from time to time.

## FASAL 10 KEWANGAN

- (1) Subject to the following provisions in this Constitution, the funds of the Chapter may be expended for purposes necessary for carrying out its objectives, including the expenses of its office-bearers and paid staff, and the audit of its accounts. However, on no account be used to pay the fines of any member who may be convicted in a court of law.
- (2) The Treasurer may hold a petty cash advance not exceeding RM 1,000.00 (Ringgit Malaysia One Thousand) at any one time. All money in excess of this sum shall, within seven days of receipt, be deposited in a bank approved by the Committee. The bank account shall be in the name of Association
- (3) All cheques or withdrawal notices on the Association's account shall be signed jointly by any 2 from the President (Chairman) or Vice President (Vice Chairman) or the Secretary or the Treasurer. The Committee may authorize any of its members to act as joint signatories to the nominated bank account by passing a simple majority resolution.
- (4) No expenditure exceeding RM 5,000/- (Ringgit Malaysia Five Thousand) at any one time shall be incurred without the prior sanction of the committee, and no expenditure exceeding RM 20,000/- (Ringgit Malaysia Twenty Thousand) in any one month shall be incurred without the prior sanction of a general meeting. Expenditure less than RM 3,000/- (Ringgit Malaysia Three Thousand) at any one time may be incurred by the President (Chairman) or Vice President (Vice Chairman) in conjunction with the Secretary or the Treasurer.



(5) As soon as possible after the end of each financial year, a statement of receipts and payments and a balance sheet for the year shall be prepared by the Treasurer and audited by the Auditors appointed under the Clause 11. The audited accounts shall be submitted for the approval of the next annual general meeting, and copies shall be made available at the registered place of business of the Association for the perusal of members.

(6) The financial year of the Association shall commence on the 1st January and end on the 31st December every year.

## **FASAL 11 JURUAUDIT**

(1) The accounts of the Chapter shall be audited every year and together with the auditors' report and the report of the Chapter, shall be sent to the members within four months from the close of financial year.

(2) The accounts of the Chapter should also contain a statement of fixed assets, if any.

(3) A copy of the audited accounts and the report is to be sent to the ICAI not later than four months from the close of the financial year.

(4) The Committee may decide to appoint an Internal Auditor from among its members.

## **FASAL 12 PENTADBIR HARTA / PEMEGANG AMANAH**

(1) President (Chairman), Vice President (Vice Chairman), Secretary and Treasurer shall be Administrators / Trustees

(2) Four Trustees, who must be over 21 years of age, shall be appointed at the annual general meeting and shall hold office during the tenure of the society.

(3) The Trustees shall not sell, withdraw or transfer any of the properties of the Association without the consent and authority of a general meeting of members.

(4) A Trustee may be removed from office by a general meeting on the grounds of ill health, unsoundness of mind, absence from the country or for any other reasons, which prevent the Trustee from executing duties in a satisfactory manner. In the event of the death, resignation or removal of a trustee the vacancy shall be filled by a new Trustee appointed by a general meeting.

## **FASAL 13 TAFSIRAN PERLEMBAGAAN PERTUBUHAN**

(1) To the fullest extent permitted by applicable law, acceptance of or acquiescence

in a course of performance rendered under various clause of the Association shall not be relevant to determine the meaning in case of any dispute. Even though the member have the knowledge of the nature of this Association and opportunity for objection.

#### **FASAL 14 PENASIHAT / PENAUNG**

(1) The Committee shall, if it deems fit and necessary, appoint qualified persons to be the Advisor or Patron of the Association. The appointee must provide a written consent prior to undertaking such a role.

#### **FASAL 15 LARANGAN**

(1) None of the members shall be allowed to enter in to any agreement by representing himself / herself on behalf of the Association or the ICAI unless such authority has been given through a resolution passed at either the committee meeting or during a general body meeting. Any decision made by an individual will be binding for the association only if it has been approved either by the committee or by the general body by way of a resolution. Such approvals must be obtained prior to entering into such agreement.

#### **FASAL 16 PINDAAN PERLEMBAGAAN**

(1) These Clauses shall not be amended except by resolution of a general meeting passed by 3/4th of the Members present and voting at such meeting. Such amendments shall take effect from the date of their approval by the Registrar of Societies. Any amendment to the rules shall be forwarded to the Registrar of Societies within 60 days of being passed by the general meeting.

#### **FASAL 17 PEMBUBARAN**

(1) The Chapter can be dissolved if 3/4th of the members present and voting make a request to that effect. Such a request shall be considered by the Committee which shall complete the formality(ies) in its / their entirety e.g., forwarding the request, together with the recommendation of the Committee thereon, subject to such terms and conditions as may be stipulated from time to time by ROS.

(2) The Association can be dissolved after giving an opportunity to the Association of being heard, if the ICAI decides to dissolve the Chapter. However, the Association can also be dissolved, if the NOC granted by the local Government is withdrawn or local laws do not permit continuance of the Association.

(3) Notice of dissolution shall be forwarded to the Registrar of Societies within 14 days of its dissolution.

## FASAL 18 BENDERA, LAMBANG DAN LENCANA

1. Bendera
  - 
  - Keterangan
  -
2. Lambang



Keterangan

The Eagle is a representation of a broader view, focused approach and soaring heights attainable by an accounting profession.

3. Lencana
  - 
  - Keterangan
  -