

## **ACCOUNTANTS ACT 2010**

**(No. 7 of 2010)**

In exercise of the powers conferred by sections 13 and 14 of the Accountants Act, the Council hereby makes the following Rules -

**1. Citation**

These Rules may be cited as the Accountants (**Sub-Committees Procedures and Operational**) Rules 2023.

**2. Application**

These Rules apply to all sub-committees appointed pursuant to section 13 of the Accountants Act.

**3. Appointment of Sub-Committees**

(1) The Council may in writing appoint such sub-committees as it considers necessary or expedient for the discharge of the objects, functions and powers of the Institute and of the Council's functions and powers. Such appointments shall include terms of reference for each such sub-committee.

(2) A sub-committee so appointed shall meet at the times as the Council determines to deliberate on matters referred to it under rule 3 (1).

**4. Composition**

(1) Each sub-committee so appointed may consist of not more than six members, consisting of a Chairperson and Secretary appointed by the Council.

(2) Where the Chairperson is absent or unable to preside at a meeting, the members of the sub-committee shall elect one of the members to preside at a meeting.

(3) Sub-committees appointed pursuant to section 13 of the Act may consist of members of the Institute or such other persons not being members of the Council, but possessing specialised knowledge or expertise on the particular subject matters under consideration.

**5. Voting and Procedures of Meetings**

(1) Except as provided otherwise by the Council, the manner of voting at any sub-committee meeting shall be by show of hands.

