

**UNITED ARAB EMIRATES**

**ACCOUNTANTS AND AUDITORS ASSOCIATION**

**Registered by the decision of the Ministry of Labour &  
Social Affairs**

**No 227 for the year 1997**

**“The Statute”**

## **CHAPTER 1 ESTABLISHMENT & OBJECTIVES**

### **Article 1**

This Statute shall be referred to as the “Statute of Accountants & Auditors Association”.

### **Article 2**

The following words and terms wherever appear in this statute they shall have the meanings assigned to them :

Statute	: The Statute of Accountants and Auditors Association.
Association	: The Accountants and Auditors Association.
The General Assembly	: The General Assembly of Accountants and Auditors Association.
Board of Directors	: The Board of Directors of Accountants and Auditors Association.
Executive Bureau	: The Executive Bureau of the Accountants and Auditors Association.
Ministry	: The Ministry of Labour and Social Affairs.
Country	: The United Arab Emirates.
Minister	: The Minister of Labour and Social Affairs.

### **Article 3**

That on Wednesday 7/5/1997 corresponding to 1 Muharram 1418 the Association was registered in the country between the signatories of this statute being the founding members whose names and details and the names and details of those who will join them are enclosed herewith, as per Federal Act No.6 of 1974 regarding the organization of the public welfare societies and its amendments by Act No.20 of 1981.

#### **Article 4**

The association shall maintain its corporate body having completed its registration procedures. Its Headquarters shall be in the Emirate of Dubai and it may establish branches in the country as per the principles stated herein after obtaining the approval from the Ministry.

### **OBJECTIVES OF THE ASSOCIATION**

#### **Article 5**

The main objective of the association is to undertake the necessary measures for developing and consolidating the rules and standards the practice of the profession of accounting and auditing in the country in general and in particular it shall have the following objectives:

1. To prepare and study the accounting and auditing standards and to submit the proposals for their development to the concerned authorities in the country for ratification and issuance.
2. To propose ways and means to organize the profession and enhance its professional performance.
3. To propose the suitable organization for the field control to ensure the implementation of the accounting and auditing standards by the chartered accountants and auditors so that they observe the rules and regulations of the profession and the prevailing economic laws in the country.
4. To undertake all actions required by the competent authorities in the country to develop the profession and enhance the efficiency of its services in the manner that supports the economic activity and optimize its effectiveness.
5. To maintain up to date information on the profession in the country and abroad including the applications of the standards.
6. To participate in the preparation of the professionals and develop their abilities and qualification.
7. To safeguard the professional rights of the members.

8. To coordinate with the competent authorities and provide the employment opportunities to the members in accordance with the Laws in force in the country.
9. To participate in the proposal of the necessary rules for the accountants' examination, when approved, and the rules for registering auditors in the register at the Ministry of Economy and Commerce and submit the same to the competent authorities for their information.
10. To prepare the studies pertaining to the rules and ethics of the profession and submit them to the competent authorities to impose them upon the practitioners of the profession.

## **MEANS TO ACHIEVE THE OBJECTIVES**

### **Article 6**

The association relies upon a number of means to achieve its objectives. Below are some examples:

1. To organize conferences and symposiums to exchange views and expertise in the field of accounting and auditing profession, to develop and train the persons working in this field.
2. To form specialized sub committees to study certain subject and raise proposals and recommendations in that connection.
3. To seek help from the experts and specialized persons in this field.
4. To encourage the exchange of expertise and information amongst the professionals working in the country.
5. To encourage the scientific research in order to achieve the profession's goals, develop its practicing methods and standardize the accounting terms.
6. To encourage authorship and translation in the profession.
7. To issue periodicals, books and bulletins in the accounting and auditing subjects after obtaining the approval from the competent authorities.

8. To participate in the local and international conferences, symposiums and committees related to the accounting and auditing profession after obtaining the permission from the Ministry regarding the external participation.
9. To establish the necessary institutes and centres for the professional training.

## **CHAPTER 2**

### **MEMBERSHIP**

#### **TYPES – POWERS – CANCELLATION – PROCEDURES** **MEMBERSHIP OF THE ASSOCIATION**

##### **Article 7**

All natural persons and the auditing offices licensed by the competent authorities in the country who fulfil the terms of membership may acquire the membership of the association.

#### **TYPES OF MEMBERSHIP**

##### **Article 8**

Membership is divided into:

- (One) Working membership and its terms are:
1. The person has to be an UAE national.
  2. Must maintain good behaviour and conduct.
  3. Must enjoy the full civil eligibility.
  4. Must hold a university degree in accounting or the equivalent or a high diploma after the secondary school or he must be duly licensed by the Ministry of Economy and Commerce.
  5. Must be working in the field of accounting and auditing.
  6. Must accept the terms of the statute of accounting and auditors association and its related instructions.
  7. To obtain the approval from the Board of Directors.
- (Two) Affiliated membership and firms:

The Affiliated membership shall be given to the expatriates and to acquire such membership the following conditions have to be met:

1. The member has to fulfil all the conditions of the working membership except the condition of nationality.
2. He must be holding a valid residence permit if his residency in the country requires such a permit.
3. The auditing firm must be duly licensed by the concerned licensing authorities in the country.

(Three) Honorary membership:

The honorary members are those deemed by the Board of Directors to be given such membership from amongst the prominent and intellectual persons who have contributed tremendously or have high profile in the field of public services in the country, but the terms of membership do not apply on them.

## **POWERS**

### **Article 9**

#### Duties of the Members:

1. The Member shall endeavor to attain the goals of the association and shall abstain from any acts that harm others or the association or damage its reputation.
2. To follow the statute of the association, its byelaws and the resolutions of the Board of Directors. He shall inform the Board of Directors about any violation committed by others.
3. He shall cooperate with the Board of Directors and must execute what is assigned to him.
4. He shall be a good example in his conduct and behaviour.
5. He shall pay the prescribed subscription fees for his membership of the association.

## **RIGHTS OF THE MEMBERS**

### **Article 10**

#### **( A ) The working membership:**

1. The right for candidature and election for the posts of the Board of Directors.
2. The right to vote in the meetings of the General Assembly.
3. The right to utilize the properties of the association and practice the available activities.

#### **( B ) The affiliated membership:**

1. The right to discuss in the meetings of the General Assembly without having the right to vote or nominate himself as a candidate for the posts of the Board of Directors.
2. The right to utilize the properties of the association and practice the available activities.

## **CANCELLATION OF MEMBERSHIP**

### **Article 11**

The membership shall be cancelled in the following cases:

1. If the member dies or resigns.
2. If he loses any of the membership conditions stipulated in Article 8.
3. If he violates any of the provisions of Articles 9.
4. If he fails to pay the prescribed subscription fees.
5. If he uses the regulations of the association for purposes contrary to the objectives of the association.

The cancellation of membership shall be based on the recommendation from the Board of Directors and vide a resolution passed by the majority of the General Assembly.

## **PROCEDURES**

### **Article 12**

Membership application shall be submitted to the secretary on the specified form for that purpose. The board of director shall take its decision regarding this application in its first regular meeting. The application form must have all the basic information about the applicant.

### **Article 13**

The applicant for membership shall be advised of the decision of the Board of Directors within 2 weeks from the date of issuance.

## **CHAPTER 3**

### **STRUCTURE OF THE ASSOCIATION**

#### **Article 14**

The structure of the association shall be as under:

1. The General Assembly.
2. The Board of Directors.
3. The committees.
4. The executive bureau.

#### **PART I**

### **THE GENERAL ASSEMBLY ITS COMPOSITION – POWERS – MEETINGS – RESOLUTIONS**

#### **COMPOSITION**

#### **Article 15**

The General Assembly is a supreme authority of the association and it shall be composed of the natural working members paying their subscriptions who have been members for at least 6 months before its convention.

#### **POWERS**

#### **Article 16**

The powers of the Ordinary General Assembly:

1. Adoption of the policies to achieve the objectives of the association.
2. Approval of the minutes of the previous meetings of the General Assembly.
3. Approval of the programme of the next session by the Board of Directors and consideration of the follow-up reports submitted by the board.

4. Approval of the annual balance sheet of the association and its final accounts of the current financial year.
5. To look into any issue raised by the Board of Directors.
6. To elect the Board of Directors or fill its vacant positions.
7. Appointment of the Auditor, fixing his remuneration's and approval of all the financial statements and final accounts of the previous financial period.
8. Cancellation of membership as per the recommendation of the Board of Directors.
9. Other matters as included in the agenda.

#### **Article 17**

##### The powers of the Extra Ordinary General Assembly:

1. Discussion of the important and urgent issues as deemed by the Board of Directors or one fourth of the members entitled to attend the General Assembly.
2. Amendment of the statute of the association.
3. Taking decision in the resignation of the president of the association or the resignation of all or some of the members of the Board of Directors due to reasons related to the entity of the association or the public interest.
4. Dissolution of the Board of Directors and annulment its resolutions.
5. Cancellation the membership of all or some of the members of the Board of Directors.
6. Dissolution of the association or its merger with another association.

## **MEETINGS**

### **Article 18**

The General Assembly shall hold its meetings as per the following:

1. The General Assembly shall hold its ordinary meeting once in a year at a time fixed by the Board of Directors within 3 months from the expiry of the financial year in the head quarters of the association or any other place as decided by the Board of Directors.
2. Invitations to the Members shall be sent by the Secretary through a letter with an acknowledgement of receipt stating the date of the meeting and accompanied by the agenda one month at least before the date of the meeting. The Board of Directors may enclose with the agenda all the memos and documents pertaining to the subjects to be presented by the General Assembly.
3. The meetings of the ordinary General Assembly shall be legal if attended by more than half of the number of members. If the quorum is not achieved on the prescribed date the meeting shall be postponed to another date provided that postponing shall not be less than one day or more than a week. The next meeting shall be legal with the attendance of one fourth of the members. If the required number is not achieved then the Board of Directors may request the Minister to confer the Board of Directors with the powers of the General Assembly for a period specified in the empowerment resolution.

### **Article 19**

The General Assembly shall hold its extra ordinary meetings with the procedures followed in its ordinary meetings without prejudice to the provisions of this statute as per the following:

1. That the General Assembly shall resolve that in its ordinary meeting.
2. Upon the request of the Board of Directors.

3. Upon a formal justified request made by one fourth of the working members entitled to attend the General Assembly. The Board of Directors shall, in such a case, call the General Assembly to hold its meeting within one month from the date of the request and advises the members about the Agenda 15 days before the date of the meeting. If the Board of Directors does not call the General Assembly to convene after the elapse of one month the requesting members under the same previous terms may request the Ministry to hold an extra ordinary meeting of the General Assembly. The Ministry may act in this regard in accordance with the provisions of the Law.
4. If the Board of Directors resign before its prescribed term without calling the General Assembly to convene to elect a new Board of Directors the Ministry may form a provisional committee to run the affairs of the association and call for an extra ordinary meeting of the General Assembly within 90 days from the formation of the provisional committee.
5. The extra ordinary meetings of the General Assembly shall be legal if attended by the majority of the working members entitled to attend. If the quorum is not achieved in the first meeting the meeting shall be postponed to another date provided that it shall not be less than one day or more than a week. The next meeting shall be legal with the attendance of one fourth of the members. If the required number is not achieved then the matter shall be referred to the Minister for taking a decision in this regard as per the rules of the Law.

#### **Article 20**

The General Assembly does not convene its meeting unless it notifies the Ministry in writing at least 15 days before the meeting.

#### **Article 21**

If the force majeure prevents the General Assembly meeting to be held on time, the Board of Directors shall notify the members about the same and advise them about the date of the new meeting and the reasons for postponing. It is not permissible to carry out any amendment in the agenda.

PROCEEDINGS OF THE GENERAL ASSEMBLY AND ITS RESOLUTIONS:

**Article 22**

The Chairman or the Vice-Chairman of the Board of Directors in the absence of the former shall chair the meetings of the General Assembly. In case both of them are absent the Secretary shall chair the meeting. The General Assembly may not deliberate matters not included in the agenda. The General Assembly may also not convene its extra ordinary meeting to look into a matter where a resolution has been adopted in its regard, except after the elapse of one Gregorian year from the date of the issuance of the resolution. The General Assembly shall confirm the agenda at the beginning of each session and shall put forward the subjects for deliberation according to their order on the agenda. However, the General Assembly may discuss any item before the others.

**Article 23**

If the General Assembly actually convenes its meeting but the force majeure prevents the completion of deliberation of the subjects provided in the agenda, the session shall be adjourned and the meeting shall be regarded in progress provided that it recommences on another date fixed by the General Assembly to look into the remaining subjects of the agenda. The Board of Director shall notify the members of the meeting date and the resolutions adopted in the first meeting shall be valid and they shall not be discussed again.

**Article 24**

If the General Assembly meeting commences properly then the resolutions adopted therein shall not be affected by the withdrawal of any number of the members provided that the number of members present is not less than half of the number of the persons entitled to attend the meeting.

**Article 25**

The voting shall be done publicly by raising the hands or by calling the names or secretly by writing as deemed by the General Assembly.

**Article 26**

The resolutions of the ordinary General Assembly shall be valid by the majority of the attending members entitled to vote.

**Article 27**

The resolutions of the General Assembly's extra ordinary meeting shall be valid if passed by the majority of two thirds of the attending members entitled to vote.

**Article 28**

In case of accepting resignation of the Board of Directors or its dissolution the General Assembly in its extra ordinary meeting shall form a provisional committee composed of at least 5 persons from among the members to run the affairs of the Board of Directors and fix a date to hold the elections within one month from that meeting.

**Article 29**

If the number of the candidates to the membership of the Board of Director is equal to the number of The Board of Directors or to the number of the vacant positions then the candidate members shall be declared elected without contest.

**Article 30**

If any one of the members requests the amendment of any of the recommendations or the resolutions presented by the General Assembly then voting shall be conducted to make that amendment in principle. If it is approved then another voting shall be conducted to approve the text of the amended recommendations or resolutions.

**Article 31**

It is not permissible to send a deputy or proxy to attend the meetings of the General Assembly. Each member shall have one vote in the voting.

**PART II**

**BOARD OF DIRECTORS  
COMPOSITION – POWERS – MEETINGS**

**COMPOSITION**

### **Article 32**

The affairs of the association shall be managed by a Board of Directors composed of eleven members elected by the General Assembly from among its working members.

### **Article 33**

The General Assembly shall elect the members of the Board of Directors by a secret ballot once every two years. These members can be re-elected for similar terms.

### **Article 34**

The Board of Directors shall elect the members for the following positions in its first meeting:

1. The Chairman
2. The Vice Chairman
3. The Secretary
4. The Treasurer

And the members representing various activities.

### **Article 35**

The membership of the member of the Board of Directors shall be cancelled in any of the following cases:

1. Death or resignation.
2. If the member fails to attend two consecutive meetings or three separated meetings during one year without acceptable reasons.

### **Article 36**

In case of any of the members apologizes to assume his position and continues his membership of the Board, the Board of Directors, within one week from the date of apology, shall carry the suitable amendment after accepting his apology.

### **Article 37**

If some of the positions in the Board of Directors become vacant due to any reason then the members who come next to them in the number of votes shall be entitled to the membership of the Board and the distribution of positions

shall done in accordance with Article 34. If these members refuse or are not present then an invitation shall be made to convene an extra ordinary meeting of the General Assembly to conduct the elections to fill these positions.

### **Article 38**

If one third of the members of the Board resign at one time then the Board of Directors shall be considered as resigned and hence Article 38 shall be applied.

### **Article 39**

It is not permissible to have the duplicity of membership in the association's Board of Directors and the membership in the Board of Directors of any other association which aims to realize the same type of activity. Similarly, it is not permissible the duplicity of membership in the Board of Directors and working with the association in lieu of remuneration or wages.

## **POWERS**

### **Article 40**

The Board of Directors exercises the following powers:

1. To execute of the provisions of the statute and propose the amendments which are deemed fit to be incorporated by the Board of Directors and to submit these proposals to the General Assembly for its discussion and adoption according to the provisions of the statute and to submit the same in the form of proposals to the General Assembly for its adoption.
2. To manage the association and supervises its various activities. The Board of Directors has the sole right to represent the association and speak on its behalf in the country and abroad and to conclude the contracts and agreements.
3. To issue the financial, administrative and technical Byelaws and adopts the necessary resolutions which guarantee the smooth running of the affairs of the association and their implementation.
4. To form the “permanent and provisional” sub-committees inside the association and to appoint or dismiss their members, and to arrange their funding and approve their budgets. Furthermore the Board shall fix

the principles for compensating the members of the committees for all the costs incurred from their membership in such committees and the Board shall regularly follow up these committees and look into their recommendations and publish their results.

5. To appoint, the Director and the staff of the Executive Bureau, provided that the Director must be from among those who fulfil the specified conditions for licensing the practitioners of the profession, but he shall not be a practitioner of the profession.
6. To prepare the agenda of the General Assembly and to take the necessary arrangements to convene its ordinary and extra ordinary meetings and to execute its resolutions and discuss its recommendations.
7. To discuss the complaints of the members or the complaints filed against them and adopt the necessary resolutions in this regard.
8. To study the amendments and additions in the statute and submit the same to the General Assembly.
9. To approve or suspend the application for membership in the association or recommend their cancellation to the General Assembly as per the rules laid down by the Board.
10. To look into the possibility of re-admitting the members whose membership has been cancelled due to non-payment of their subscriptions when they pay all their arrears.
11. To prepare the final account for the fiscal year ended and to prepare estimated balance sheet for the forthcoming year and submit the same to the General Assembly alongwith the auditor's report.
12. To submit a report to the General Assembly in its ordinary session including the statement of association's activities during the previous period, explanation to which extent the goals for which the association has been established for have been achieved and to propose the means to achieve them.
13. To strengthen the cooperation and relations between the members in the association on one hand and between them and the national organizations and institutions such as the university, institutes, accounting bureaus etc which are concerned with training and development in the fields of accounting and auditing in addition to the other regional and international organizations and institutions on the other hand.

14. To recommend to the General Assembly the grant of honorary Chairmanship of the association to the persons deemed competent to achieve its goals.
15. To follow up the execution of the work plan after its adoption by the General Assembly and to take the necessary steps to ensure its proper execution and to tackle any problem that may occur during its execution.
16. To adopt the studies and researches related to the standards of accounting and auditing and adopt the amendments.
17. To assess the system of accounting and auditing profession on regular basis and propose the new systems and amendments it sees necessary on the current systems of the accounting and auditing profession and submit a report about the same to the concerned authorities in the country.
18. To administer the training programs and encourage the profession related education; the Board shall propose the necessary means to coordinate the exchange of expertise and the use of mutual facilities between the institutes and the professional societies in the country and abroad.
19. To agree to invite the international and regional experts and organizations and the institutions in the country and abroad such as universities etc whose specialization is similar to the specialization of the association to attend the General Assembly sessions or the meetings some of its sub-committees as monitors. Foreign monitors need to obtain requisite permission from the Ministry.
20. To agree to call for the extra ordinary session of the General Assembly as per the procedures and rules stipulated in the statute.
21. To exercise all the authorities and powers and complete all the tasks necessary to achieve the objectives of the association.

#### **Article 41**

The members of the Board of Directors shall exercise the following powers:

- I: Powers of the Chairman:
  1. To represent the association before the official authorities in the country and abroad and speak on its behalf.

2. To chair the meetings of the General Assembly.
3. To sign all the contracts and agreements concluded in the name of the association after their adoption by the Board of Directors.
4. To sign jointly with the treasurer on the cheques, drafts and the financial documents.
5. He has the right to attend the meetings of the association's sub-committees.

The chairman may delegate some of his powers to his deputy or to one of the members of the Board of Directors.

#### II: Powers of the Vice-Chairman:

He exercises the powers of the Chairman during his absence or when delegated by him.

#### III: Powers of the Secretary:

1. To supervise the Executive Bureau.
2. To prepare the agenda of the Board of Directors and the General Assembly.
3. To call and take the necessary actions for the meetings of the General Assembly and the Board of Directors and to prepare the minutes and register the same in the registers specified for that purpose.
4. To supervise the follow up of the resolutions of the Board of Directors.
5. To submit reports to the Board of Directors.
6. To submit membership applications that fulfil the conditions to the Board of Directors.
7. To prepare the annual reports and submit it to the Board of Directors as a preliminary step toward presenting it to the General Assembly.
8. To attend the meetings of the association's sub-committees.

#### IV: Powers of the Treasurer:

1. To collect all the revenues and moneys of the association in lieu of the official receipts and deposit the same into an accredited bank.

2. To execute the resolutions of the Board of Directors pertaining to the financial matters and ensure that they conform to the budget and the bye- Laws of the association.
3. To sign jointly with the Chairman or Vice chairman on the cheques.
4. To supervise and organize the accounts of the association and preserve all the papers and documents related to the financial matters in his charge in the association's headquarters.
5. To release the salaries of the staff and employees and the payment for the various types of purchase listings.
6. To submit a quarterly financial report to the Board of Directors.
7. To prepare the final account for the financial year ended and prepare the balance sheet for the forthcoming year and submit to the Board of Directors as a preliminary step toward presenting it to the General Assembly.

## **MEETINGS**

### **Article 42**

The Board of Directors shall hold its first meeting within a week at the most from the date of its election wherein the administrative tasks shall be distributed to its members as per the provisions of Article 34.

### **Article 43**

The Board of Directors shall convene at least six meetings in one year upon the request of the Chairman or the Secretary.

### **Article 44**

The Meeting shall be legal if attended by more than half the number of the Board's members provided that the Chairman or his deputy shall be present.

### **Article 45**

The resolutions of the Board shall be adopted by the majority vote. In case of equal votes the side of the Chairman shall preponderate, except in cases of

adopting the accounting and auditing standards whereby the approval of nine members is required.

#### **Article 46**

The Board of Directors may invite non-members to attend its meetings provided that their role shall be confined to consultation only.

#### **Article 47**

The Chairman shall Chair the meetings of the Board and present the agenda and the subjects listed therein alongwith any other subjects. He may present some of the procedural subjects to the members of the Board by mail beyond its conventions periods.

#### **Article 48**

Every member of the Board of Directors shall have a vote and it is not permissible for any member to represent or vote on behalf of any other member.

### **PART III**

#### **COMMITTEES**

#### **Article 49**

The Board of Directors may form sub-committees from among its members or from among the members of the association or experts to study some specific subjects, and submit reports on these subjects to the Board of Directors.

### **PART IV**

#### **EXECUTIVE BUREAU**

#### **Article 50**

The Executive Bureau shall be composed of a director and a group of staff and employees and shall report to the Secretary.

## **CHAPTER 4**

### **FINANCIAL AFFAIRS**

#### **Article 51**

The Financial year of the association commences on 1<sup>st</sup> of January every year and ends on 31<sup>st</sup> of December in the same year except the First session, which expires at the end of December in the following year after its formation.

#### **Article 52**

The Financial resources of the Association come from:

1. Membership fees and annual subscriptions as decided by the Board of Directors.
2. Government aids and donations.
3. Surpluses of the previous financial sessions.
4. Services revenues.
5. Donations subject to a prior permission from the Ministry.

#### **Article 53**

The funds of the association shall be deposited in its name in an account in a national bank specified by the Board of Directors; withdrawal is made by the joint signature of the Chairman or his deputy with the Treasurer. It is not permissible to overdraw from the account.

#### **Article 54**

The Treasurer shall prepare the final accounts and the financial statements for each financial session and submit them to the Board of Directors at the end of February of the following year which these statements refer to, as a maximum limit for adoption.

#### **Article 55**

The association shall approve the annual estimated budget of the association. If delayed the estimates of the previous financial year shall be applied until the budget is approved provided that the expenditures and revenues are entered in the accounts of the new year.

#### **Article 56**

The Board of Directors shall submit a report about the financial status of the association to the General Assembly in its ordinary session. The final accounts and the financial statements approved by the General Assembly and the report of the Chartered Accountant shall be enclosed with this report.

#### **Article 57**

The association shall maintain the accounting books, all the financial documents and the financial records which show the revenues and the expenditures and their direction at its headquarters and shall organize the financial rules for managing the funds of the association and releasing its expenses by a resolution from the Board of Directors.

#### **Article 58**

The Treasurer may not keep with him more than Twenty thousand Dirhams as petty cash for expenditure.

#### **Article 59**

The funds of the association shall be regarded as public funds and shall be subject to the Federal Government's control authority represented by the Ministry and the Accounting Diwan.

#### **Article 60**

The association may not donate in cash or kind to any organization, body or union in the country or abroad except by the permission of the Ministry. Similarly, it may not accept gifts or interests from any person or authority from abroad before obtaining the permission for that from the Ministry. The association may not collect donations unless it has a prior approval from the Ministry.

## **CHAPTER 5**

### **MERGER OR DISSOLUTION OF THE ASSOCIATION**

#### **MERGER**

##### **Article 61**

The extra ordinary General Assembly may merge the association with another association as per following conditions:

1. That the other association agrees to such proposal.
2. The merger shall be done by majority of two thirds of the attending members.
3. The merger resolution shall include the procedures of execution and their effects.
4. To have the approval of the Ministry.
5. The Ministry shall fully supervise the merger process.
6. The Ministry shall be notified with the deadline of the extra ordinary meeting of the General Assembly 25 days at the least before its convention vide a letter, stating the time and venue of the meeting.

#### **DISSOLUTION**

##### **Article 62**

The association may be dissolved as per the following conditions:

1. Minister's approval on the dissolution.
2. Issuance of the dissolution resolution by two-thirds majority of the attending members.

Notifying the Ministry about the time of the extra ordinary meeting 45 days at the least before its convention vide a letter, stating the time and venue of the meeting.

In case of dissolution of the association, all the funds shall be devolved to the Ministry or the Charity organizations as per the resolution of the extra ordinary General Assembly in this regard.

##### **Article 63**

The association may not deviate from the objectives stated in its statute. Its members are prohibited from intervening in politics and from evoking sectarian, racial or religious disputes.