

0021BYE-LAWS OF GHANA AUDIT SERVICE PENSIONERS ASSOCIATION (GASPA)

PREAMBLE

By the powers conferred on the National Executive Council (NEC), these Bye-Laws are hereby made:-

Article 1: Name

i. The Association shall be known and called Ghana Audit Service Pensioners Association (GASPA).

ii. Its motto shall be "GASPA" and the response "Unity"

iii. GASPA shall be registered at the Registrar-General's Department as a legal entity with eleven (11) Directors who shall constitute the National Executive Council (NEC).

iv. NEC shall establish GASPA Head office at the Audit Service Head Office Annex in Accra.

Article 2: Aims and Objectives

i. NEC shall take necessary steps to ensure that there is always good relationship, mutual understanding, trust and agreement

with the Board, the Auditor-General and Management of the Audit Service of Ghana.

ii. NEC shall establish and appoint a three-member pension committee to resolve problems encountered by members with respect to their pensions and gratuities.

iii. NEC shall establish a Welfare Fund and a Development Fund. Each Fund shall be managed by a three-member committee to be appointed by NEC.

iv. The Welfare Fund shall be used to promote the well-being of members.

v. Thirty per cent (30%) of the monthly income shall be invested into the Welfare Fund and Twenty per cent (20%) into the Development Fund.

vi. The Development Fund shall be utilized for the acquisition of GASPA assets and any other activity that NEC shall decide.

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vii. NEC shall establish a Finance & Development Committee which shall be chaired by the Vice President.

viii. NEC shall organize social events like end of year get-together, excursions, fun games, health walks and health talks.

ix. NEC shall organize educational seminars on matters of interest to members of the Audit Service e.g. retirement planning, life after retirement, health challenges and business opportunities.

x. NEC shall set up Advisory and Consultancy unit within GASPA to offer services to interested parties in public sector accounting and auditing issues, good governance and anti-corruption matters. Members involved shall be awarded seventy percent (70%) of the fees charged and thirty per cent (30%) retained by GASPA after payment of all expenses and taxes.

xi. NEC shall offer advice and engender equity and fairness in the administration of the Audit Service of Ghana in order to motivate officers to perform their duties well.

Article 3: Welfare

i. Death of a member

GASPA shall: -

- a) Visit the bereaved family, commiserate with them prior to the funeral and present ten (10) cartons of water. And on the day of the funeral, present an amount of four thousand Ghana cedis (GHS4,000.00) to the spouse and children and four hundred cedis (GHS 400.00) to the family;
- b) Write and present a tribute on the deceased member and
- c) Be well represented at all funerals.

ii. Death of a Spouse

GASPA shall visit the bereaved member and family, commiserate with them prior to the funeral and present ten (10) cartons of water. And on the day of the funeral present an amount of three thousand Ghana cedis (GHS 3,000.00) to the bereaved member and three hundred Ghana cedis (GHS 300.00) to the bereaved family.

iii. Death of a Child

GASPA shall visit the bereaved member and family, commiserate with them prior to the funeral and present ten (10) cartons of water and on the day of the funeral present an amount of two thousand Ghana cedis (GHS 2,000.00) to the member and two hundred Ghana cedis (GHS 200.00) to the bereaved family.

iv. Infirm or Incapacitated Members

NEC shall arrange a roster of all infirm or incapacitated members as and when information is received and visit each of them at least once every year and present a donation of five hundred Ghana cedis (GHS 500.00).

v. Distressed Members

NEC shall visit members affected by disasters (natural or otherwise) and donate an amount to be determined by NEC depending upon the extent of the distress.

Vi. Financial Assistance

A member in dire need for financial assistance can apply to NEC with justification and NEC shall use its discretion for assistance. Repayment shall be deducted at source from the recipient's pension allowance, spread over a minimum of two (2) months and a maximum of twelve (12) months after the receipt of the assistance. In case the recipient dies before the full payment, any balance left shall be deducted from any benefits due.

Vii. Long Service Awards /Birthdays

- a) A member who attains seventy (70) years shall receive a cash donation of three hundred Ghana cedis (GHS 300.00);
- b) A member who attains eighty (80) years shall receive a cash donation of five hundred Ghana cedis (GHS 500.00);
- c). A member who attains ninety (90) years shall receive a cash donation of seven hundred Ghana cedis (GHS 700.00);

d) A member who attains one hundred (100) years shall receive a cash donation of one thousand Ghana cedis (GHS 1, 000.00).

e) The award shall be paid to any member who has attained any of the stated ages and has not yet enjoyed it, during general meetings in Accra/Regions.

viii. End of term benefit

At the end of the term of NEC, Committee members and other office holders, an honorarium of Two thousand Ghana Cedis (GHS2, 000.00) shall be awarded to a NEC member and one thousand Ghana Cedis (GHS1, 000.00) to a Committee member and other office holders.

Article 4: Membership

Any retired employee of the Audit Service of Ghana is entitled to be a member of GASPA.

i. By arrangement with the Controller and Accountant-General's Department (CAGD), dues of all retired employees of the Audit Service of Ghana shall be deducted at source. Therefore any member who does not want to belong to GASPA shall inform

GASPA in writing after which his/her dues shall be stopped and such a person shall have no claim to any benefits or assistance from GASPA.

- ii. Persons of high standing in the society may be appointed patrons of GASPA with their consent.

Article 5: GASPA Meetings

- i. All meetings of GASPA shall be held at a place as directed by NEC.
- ii. There shall be four (4) General Meetings of GASPA during one calendar year. These meetings shall be held on the last Wednesdays of March, June, and September and on the second Wednesday of December at 10.00 a.m. or at any other day and or hour as NEC may decide.
- iii. There shall be at least one meeting of NEC before every General Meeting. Meetings shall be convened by circular or through the social media to reach every qualified member at least seven (7) days before the date of the meeting.
- iv. NEC shall have the right to hold special or emergency meetings if it becomes necessary.
- v. Article 5 (i) to (IV) above may be replicated at the regional levels.

Article 6: Elections

- i. The General Secretary shall inform members of the date, time and venue for elections at least two (2) months before elections.
- ii. The mode of elections shall be in accordance with Articles 6 and 9.2 of the GASPA Constitution.
- iii. Ballot papers shall be kept for at least six (6) months before they may be disposed of.
- iv. Elected officers shall be inducted into office by the Chairman of the Ad hoc Committee immediately after the elections.
- v. Directors of GASPA shall be elected once every two years. The election of Directors of GASPA shall be held at the Annual General Meeting (AGM) during which elections are due.

Article 7: NEC Members

- i. Within two weeks after election, NEC members shall hold their first meeting during which they shall elect among themselves, a President and a Vice President.
- ii. The officers of NEC shall be the President, the Vice President and nine (9) other Directors.
- iii. NEC members shall hold office for a term of two years but shall be eligible for re-election for another term only.

Article 8: Duties of NEC

- i. NEC shall manage the affairs of GASPA in accordance with the Constitution.
- ii. NEC shall formulate policies, programmes and guidelines for the effective and efficient administration of GASPA.
- iii. NEC shall appoint Committees in accordance with Article 7.9 of the GASPA Constitution. NEC shall determine their terms of reference and tenure of office.
- iv. The powers and limitations of NEC shall be in accordance with Article 7.7 of the GASPA Constitution.

Article 9: Vacation and Removal of NEC Member

NEC membership shall be vacated in accordance with Article 10.i of the GASPA Constitution.

Article 10: Discipline

A member of NEC shall face disciplinary action in accordance with Article 11.i of the GASPA Constitution.

Article 11: Resignation or Exclusion of Membership

Resignation or Exclusion of membership of GASPA shall be in accordance with Article 12 of the GASPA Constitution.

Article 12: Finance

i. The monthly dues shall be fixed at one hundred Ghana cedis (GHS100.00) .This shall be reviewed periodically by NEC and presented for approval at a General Meeting.

ii. Other sources of income of GASPA shall be: -

- a) Registration fees;
- b) Special levies;
- c) Donations and grants;
- d) Fines;
- e) Investment income;
- f) Fundraising activities;
- g) Consultancy and advisory services and
- h) Such other services that NEC may decide later.

lii Monthly dues shall be deducted at source from the monthly pension emoluments of members and shall be the same for each member.

iv. Thirty percent (30%) of the monthly income shall be invested into the Welfare Fund and Twenty percent (20%) into the Development Fund.

v. The amounts to be charged for all income generating activities shall be determined and reviewed when necessary by NEC and approved at a General Meeting.

vi All monies collected shall be receipted and banked within forty-eight (48) hours where practicable.

vii NEC shall follow up on all monthly pension payments and deductions and ensure that all exceptional reports are cleared with CAGD for subsequent corrections in the pension payroll.

viii Based on approved budgets, remittances shall be sent to the regional branches on quarterly basis. Such quarterly remittances to the regional branches shall be accounted for in full before new remittances are sent.

ix. Any amount which falls due from members shall be deducted at source from the pension emoluments of those members.

Article 13: Accounts and Audit

- i. NEC shall open and maintain bank account(s) for GASPA.
- ii. Signatories to the accounts shall be in accordance with Article 13.2.4 of the GASPA Constitution.
- iii. NEC shall keep proper books of account in accordance with generally accepted accounting principles.
- iv. NEC shall issue Administrative and Financial Instructions which shall be strictly followed to ensure compliance with good governance, transparency, internal control and accountability.

- v. NEC shall prepare an annual budget for the ensuing year to be approved at the December General Meeting.
- vi. NEC shall appoint an Internal Auditor from within the Association.
- vii. An External Auditor shall be appointed within or outside GASPA to audit GASPA's books of accounts for the financial year ending 31st December and report thereon in writing to the AGM at the March meeting.
- viii. The appointed External Auditor may be retained or removed at AGM in accordance with the Companies Act.

Article 14: Sanctions

a) Absenteeism

- i. If a member absents himself from two (2) consecutive meetings without cause or apology, that member shall attract an advisory letter from NEC.
- ii. If a member absents himself from four (4) consecutive meetings without cause or apology, that member shall be fined an amount of ten Ghana cedis (GHS10.00) from the date the absenteeism took

effect and should there be any benefit accrued to him, the total accrued fine shall be deducted from it. The member shall also be served with an advisory letter from NEC.

iii. The fine may be reviewed from time to time by NEC and ratified at a General Meeting.

iv. A member who does not reform after Article 14 (a) ii above shall be deemed to be a non-active member and would not benefit from official visits by NEC.

b) Misconduct and improper disclosure of information

A member who misconducts himself shall be queried by NEC and the general membership informed. The following shall constitute misconduct: -

- i. Improper disclosure of information
- ii. Failure to perform official duty assigned to any member
- iii. Openly insulting any member
- iv. Fighting in public
- v. Squandering property of GASPA
- vi. Stealing of any property of GASPA
- vii. Causing financial loss to GASPA
- viii. Disrupting any meeting of GASPA
- ix. Any act which brings disgrace and discredit to GASPA

- x. Any act which creates dissension among GASPA members and thus militating against decorum
- xi. Any other behaviour that will be deemed as misconduct by NEC.
- xii. All the above shall attract reprimand, fines, suspension or expulsion as recommended by the Disciplinary Committee.

c) Disciplinary procedure

- i. All cases of misconduct shall be reported to NEC / REC in writing.
- ii. NEC/REC shall constitute a three-member Disciplinary Committee to delve into the matter and submit recommendations to NEC/REC within a period not exceeding thirty (30) days.
- iii. Any member found to have breached any provision in Article 14 (b), shall be given reasonable opportunity to be heard and respond to the allegation at the meetings of the Disciplinary Committee.
- iv. NEC/REC shall deal expeditiously with the report by accepting all or some of the recommendations of the Disciplinary Committee and implementing them. Decisions taken on the matter shall be presented at the next General Meeting for the information of members.
- v. Any member found guilty shall have the right of appeal to NEC and the report of the appeal shall be submitted to the next General Meeting.

- vi. In the case of expulsion, NEC shall refer it to the General Meeting for a decision to be made by two-thirds (2/3) of members present.

Article 15: Amendment

These Bye-Laws of GASPA shall be amended by members at an Annual General Meeting by a simple majority

Any member, who wishes to amend any provision of the bye-laws, shall submit a memo to NEC, through the General Secretary, thirty (30) days before AGM.

DATED THIS 11th DAY OF DECEMBER, 2019