



NATIONAL FEDERATION OF JUNIOR PHILIPPINE INSTITUTE OF ACCOUNTANTS



REGION III COUNCIL
SXEURANOIS
FEDERATION YEAR 2024 -2025

Illuminating the 41st golden thread of mystical discovery towards the fourth realm: Enlightening the path to a lasting legacy of triumph and smiles that fosters a vibrant community built on excellence, competence, and inclusivity, where every contribution is celebrated in weaving the future of shared smiles and mutual empowerment.

CODE OF ETHICS



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Version No.	Date	Prepared/ Updated By	Approved By	Noted By	Federation
1	05/06/2018	Kanixia Camille R. Pagaduan	Idon Christian S. David	Conrad Allan M. Alviz	Sansighayon
2	05/10/2019	Ianne Renwin Y. Bondoc	Kanixia Camille R. Pagaduan	Conrad Allan M. Alviz	Sinagayawan
3	08/25/2020	Veronica Joy M. Damian	Axl Rome P. Flores	Conrad Allan M. Alviz	Servire
4	08/12/2021	Ma. Pheriza Beatriz T. Tayao	Micaella T. Dela Cruz	Conrad Allan M. Alviz	Selestra
5	08/07/2022	Patricia J. Espino	Jomari G. Vasallo	Conrad Allan M. Alviz	Solandia
6	08/29/23	Sheinna Nichole A. Gatdula	Adrian J. Sampang	Conrad Allan M. Alviz	Szerelia
7	10/11/24	Keith Nicole J. Loquinario	Justine Ann S, Dela Cruz	Conrad Allan M. Alviz	Sxeuranois



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BACKGROUND

The Code of Ethics of NFJPIA-R3 will serve as a guide to the proper conduct for Regional Council Adviser, Regional Executive Officers, Regional Chief Associates, Local Chapter Adviser/Moderator, Local Chapter Officers, members, and all stakeholders of NFJPIA-R3 which includes but is not limited to alumni, sponsors, suppliers, guests, and JPIAns from outside the region. We expect all abovementioned stakeholders covered by this Code to observe the highest standards of ethics and integrity in their conduct. This means following a basic code of ethical behavior that includes the following sections of this Code.

BUILD TRUST AND CREDIBILITY

The success of our organization is dependent on the trust and confidence we earn from our advisers, officers, members, and stakeholders. We gain credibility by adhering to our commitments, displaying honesty and integrity, and reaching organizational goals solely through honorable conduct.

When considering any action, it is wise to ask: Will this build trust and credibility for NFJPIA-R3? Will it help create a healthy working environment in which NFJPIA-R3 can succeed over the long term? Is the commitment I am making one I can follow through with? The only way we will maximize trust and credibility is by answering "yes" to those questions and by working every day to build our trust and credibility.

RESPECT FOR THE INDIVIDUAL

We all deserve to work in an environment where we are treated with dignity and respect. NFJPIA-R3 is committed to creating such an environment because it brings out the full potential in each of us, which, in turn, contributes directly to our success as a democratic organization.

NFJPIA-R3 is committed to providing an environment for young leaders that is free of discrimination of all types from abusive, offensive, or harassing behavior. Any officer,



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member, or stakeholder who feels harassed or discriminated against should report the incident to the Regional Council President and Regional Council Adviser.

CREATE A CULTURE OF OPEN AND HONEST COMMUNICATION

In NFJPIA-R3, everyone should feel comfortable to speak his or her mind, particularly with respect to ethical concerns. Regional Officers have a responsibility to create an open and supportive environment where everyone feels comfortable raising such questions. We all benefit tremendously when officers, members, and stakeholders exercise their power to prevent mistakes or wrongdoing by asking the right questions at the right times.

NFJPIA-R3 will investigate all reported instances of questionable or unethical behavior. In every instance where improper behavior is found to have occurred, the organization will take appropriate action. We will not tolerate retaliation against officers, members, or any stakeholders who raise ethics concerns in good faith.

SET THE TONE AT THE TOP

The Regional Executive Officers have the added responsibility for demonstrating, through their actions, the importance of this Code. In any organization, ethical behavior does not simply happen; it is the product of clear and direct communication of behavioral expectations, modelled from the top and demonstrated by example. Again, ultimately, our actions are what truly matter.

To make our Code work, the Regional Officers must be responsible for promptly addressing ethical questions or concerns raised by officers, members, and stakeholders, and for taking the appropriate steps to deal with such issues. Regional Officers should not consider any ethics concerns as threats or challenges to their authority, but rather as another encouraged form of organization communication. We want the ethics dialogue to become a natural part of daily work.



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UPHOLD THE CONSTITUTION AND BY-LAWS (CBL) AND IMPLEMENTING RULES AND REGULATIONS (IRR)

Our commitment to integrity begins with complying with our Constitution and By-Laws, Implementing Rules and Regulations, and policies of our organization. Further, each of us must have an understanding of the company policies, laws, rules, and regulations that apply to our specific roles. If we are unsure of whether a contemplated action is permitted by the CBL or IRRs, we should seek the advice from the Regional Council President and Regional Council Adviser. The Regional Officers are responsible for preventing violations of the CBL and IRRs, and for speaking up if there are possible violations.

Competition

NFJPIA-R3 is dedicated to ethical, fair, and dynamic competition. NFJPIA-R3 will conduct its activities and events with excellent quality and competitive pricing for its members to ensure that NFJPIA-R3 will meet its objectives for promoting holistic development for its members. NFJPIA-R3 will always engage in activities that will uphold our values and fairness for its officers, members, and stakeholders. NFJPIA-R3 is also dedicated to follow rules of any competition that we will participate as long as it is fair and just, and for the welfare of NFJPIA-R3's officers, members, stakeholders, and the organization itself. NFJPIA-R3 will compete fairly and will not engage in any activities that will violate any rules of the competition. NFJPIA-R3 will always remain objective, fair, and professional in dealing with any issues or concerns regarding competitions whether as an organizer or a participant.

Fair Judgment

NFJPIA-R3 will always promote fairness when dealing with conflicts and issues that may arise during its operations. Implementing rules and regulations shall be developed to put order in the conduct of events and these rules shall be communicated timely to all people concerned.

Proprietary Information



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It is important that we respect the property rights of others. We will not acquire or seek to acquire by improper means any trade secrets or other proprietary or confidential information. We will not engage in unauthorized use, copying, distribution, or alteration of any intellectual property wherein NFJPIA-R3 has no legal rights. NFJPIA-R3 will always maintain confidentiality.

DISCIPLINE AND PROPER BEHAVIOR

Officers, members, and stakeholders are expected to have discipline and proper behavior at all times. In conducting events, meetings and any discussions, officers, members, and stakeholders should show respect by carefully listening and by using the appropriate words when talking. Offensive and inappropriate words should be prevented, and professionalism should always be maintained.

NFJPIA-R3 should not create, access, store, print, solicit, post, or send any documents, messages, or materials in any media (i.e., printed materials, email, call, text, messaging apps, and any social media platform) that are harassing, threatening, abusive, sexually explicit, or otherwise offensive or inappropriate in the conduct of its operations. In addition, officers, members, and stakeholders should be responsible in using social media, including their personal accounts. Harassing, threatening, abusive, sexually explicit, offensive, or inappropriate photos and messages should not be posted on any social media platform.

Communication is very important in the success of the organization. Everyone should confirm receipt of the message and respond promptly on all communications (i.e., call, text, email, and chats) during NFJPIA-R3's operations.

Any violation of this section of the Code should be raised to the Regional Council President and Regional Council Adviser.

TIME MANAGEMENT



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NFJPIA-R3 highly values time. Everyone should respect the time of others; thus, officers, members, and stakeholders should always be on time during meetings and events. In case of absence or if will be late, everyone is expected to communicate as a matter of courtesy.

Everyone is also expected to be on time in the submission of requirements, documents, and payments. As a courtesy, all are expected to communicate to the appropriate individuals in case there would be delays in submissions of requirements, documents, and payments.

The events of NFJPIA-R3 require long time of preparation on both the organizers and participants. With this, officers must have sufficient time to prepare to ensure the quality of the events. The Local Chapters should also have sufficient time to prepare to participate in NFJPIA-R3's events.

TRANSPARENCY

We will disclose information with respect to NFJPIA-R3, its operations, activities, financial condition, to its officers, members, and stakeholders as we deem necessary considering the confidentiality and privacy of information. We should be particularly vigilant when making presentations or proposals to officers, members, and stakeholders to ensure that our presentations only contain valid, accurate, and complete information.

CONFLICTS OF INTEREST

We must avoid any relationship or activity that might impair, or even appear to impair, our ability to make objective and fair decisions when performing our duties and responsibilities. At times, we may be faced with situations where the actions we take on behalf of NFJPIA-R3 may conflict with our own personal or family interests because of the course of action that is best for us personally may not also be the best course of action for NFJPIA-R3. We owe a duty to NFJPIA-R3 to advance its legitimate interests when the opportunity to do so arises. We must never use NFJPIA-R3's property or



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information for personal gain or personally take for ourselves any opportunity that is discovered through our position with NFJPIA-R3.

Determining whether a conflict of interest exists is not always easy to do. Officers, members, and stakeholders with a conflict-of-interest question should seek advice from the Regional Council President and Regional Council Adviser. Before engaging in any activity, transaction, or relationship that might give rise to a conflict of interest, officers, members, and stakeholders must seek advice from the Regional Council President and Regional Council Adviser.

Accepting Organization Courtesies

Most organization courtesies offered to us during the federation year are offered because of our positions in NFJPIA-R3. We should not feel any entitlement to accept and keep a courtesy. Although we may not use our position to obtain courtesies, and we must never ask for them, we may accept unsolicited courtesies.

Regional Executive Officers who award contracts or who can influence the allocation of the organization, who create specifications that result in the placement of organization or who participate in negotiation of contracts must be particularly careful to avoid actions that can create the appearance of favoritism or that may adversely affect the NFJPIA-R3's reputation for impartiality and fair dealing. The prudent course is to refuse a courtesy from a Local Chapter, sponsor, and supplier or from anyone when NFJPIA-R3 is involved in choosing an alternative or under circumstances that would create an impression that offering courtesies is the way to obtain NFJPIA-R3.

Meals, Refreshments, Entertainment, and Gifts

We may accept occasional meals, refreshments, entertainment, gifts, and similar courtesies that are customary and conform to reasonable ethical practices of the marketplace, provided that:

- They are not inappropriately lavish or excessive.



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- The courtesies are not frequent and do not reflect a pattern of frequent acceptance of courtesies from the same person or entity.
- The courtesy does not create the appearance of an attempt to influence organization decisions, such as accepting courtesies or entertainment from a supplier whose contract is expiring in the near future.
- The Regional Officer accepting the courtesy would not feel uncomfortable discussing the courtesy with his or her co-officers or having the courtesies known by the public.

Customary entertainment is proper however, impropriety results when the value or cost is such that it could be interpreted as affecting an otherwise objective organizational decision.

Officers, members, or stakeholders with questions about accepting organization courtesies should talk to the Regional Council President and Regional Council Adviser.

Offering Organization Courtesies

Any Regional Officer who offers a courtesy must assure that it cannot reasonably be interpreted as an attempt to gain an unfair advantage or otherwise reflect negatively, upon NFJPIA-R3. A Regional Officer may never use personal funds or resources to do something that cannot be done with organization's resources.

We may provide non-monetary gifts (i.e., NFJPIA-R3 merchandise) to our members and stakeholders. Further, NFJPIA-R3 may approve other courtesies, including meals, refreshments, or entertainment of reasonable value, provided that:

- The practice does not violate any law or regulation or the standards of conduct of the recipient's organization.
- The organization courtesy is infrequent in nature and is not lavish.
- The organization courtesy is properly reflected on the books and records of NFJPIA- R3.



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SET METRICS AND REPORT RESULTS ACCURATELY

Accurate Public Disclosures

We will make certain that all disclosures made in the financial reports are full, fair, accurate, timely, and understandable. This obligation applies to all Regional Officers, particularly the Regional Vice President for Finance, who has the responsibility for the preparation for such reports, including drafting, reviewing, and signing or certifying the information contained therein. No organization goal of any kind is ever an excuse for misrepresenting facts or falsifying records.

Officers, members, and stakeholders should inform the Regional Council President and Regional Council Adviser if they learn that information in any filing or public communication was untrue or misleading at the time it was made or if subsequent information would affect a similar future filing or public communication.

Corporate Recordkeeping

We create, retain, and dispose of our organizational records as part of our normal course of operations in compliance with all NFJPIA-R3 policies and guidelines.

All records of NFJPIA-R3 must be true, accurate, and complete, and company data must be promptly and accurately entered in our books in accordance with NFJPIA-R3's IRRs.

We must not improperly influence, manipulate, or mislead any audit, nor interfere with the Regional Vice President for Audit in performing an independent audit of NFJPIA-R3 books, records, processes, or internal controls.

ACCOUNTABILITY

Each of us is responsible for knowing and adhering to the values and standards set forth in this Code and for raising questions if we are uncertain about the organization's IRRs and policies. If we are concerned whether the standards are being



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met or are aware of violations of the Code, we must contact the Regional Council President and Regional Council Adviser. We must take seriously the standards set forth in the Code, and violations are cause for disciplinary action up to and including impeachment.

Integral to our organization success is our protection of confidential information as well as non-public information entrusted to us by the officers, members, and stakeholders. Confidential and proprietary information includes such things as internal costing and margins, subsidies, tabulations, contracts, members' information, stakeholders' information, and other information classified by the Regional Executive Officers as confidential. We will not disclose confidential and non-public information without a valid organization or legal purpose and proper authorization.

USE OF NFJPIA-R3'S RESOURCES

NFJPIA-R3's resources, including time, material, equipment, and information, are provided for organization use. Nonetheless, occasional personal use is permissible as long as it does not affect job performance or cause a disruption to the workplace. Regional Officers who represent NFJPIA-R3 are trusted to behave responsibly and use good judgment to conserve the organization's resources. The Regional Officers are responsible for the resources assigned to their departments and are empowered to resolve issues concerning their proper use.

Generally, we will not use NFJPIA-R3's equipment such as laptops, projectors, and other equipment in the conduct of an outside the organization's operations. Solicitation of Regional Officers and members is prohibited at all times unless authorized by the Regional Executive Officers and Regional Council Adviser.

Officers, members, and stakeholders should also not copy or distribute any documents of NFJPIA-R3 to any person or entity without the approval of the Regional Council President and Regional Council Adviser.



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COMPLIANCE

Compliance with these principles is an essential element in our organization success. The Regional Council President and Regional Council Adviser are responsible for ensuring that these principles are communicated, understood, and observed by all officers, members, and stakeholders. Compliance with the code is subject to review by the Regional Executive Officers. Officers, members, and stakeholders are expected to bring to attention of the Regional Council President and Regional Council Adviser any breach or suspected breach of these principles. Provision has been made for officers, members, and stakeholders to be able to report in confidence.

ENFORCEMENT OF THE CODE OF ETHICS

1. It shall be the primary duty of the Regional Council President and the Council to effectively enforce the provisions of this Code. The Council also has the sole right to interpret the contents of this Code and their decision shall be binding and irrevocable.
2. The Regional Council Adviser or his duly designated representative shall act as legal adviser to the Regional Council President and the Council and shall render legal assistance as may be necessary in carrying out the provisions of this Code.

AMENDMENTS OR REVISIONS

1. The Council shall be vested with the exclusive power to revise and amend the Code.
2. Any amendments to or revisions to this Code may be proposed by any member of any Local Chapter upon a written request of such member, stating the reasons thereto.
3. The Regional Council President must initially review any request for amendments and revisions, as well as proposed amendments, then to be forwarded to the Regional Executive Officers for discussion, editing, and final approval and to be noted by the Regional Council Adviser.



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4. The Regional Executive Officers shall have the right to debunk any proposed revisions and amendments presented to them by the Regional Council President, which are deemed unnecessary. The final decision on any inclusions and exclusions to this Code must be determined by a majority vote of all Regional Executive Officers in which the Regional Council President is included.
5. Amendments to particular provisions in this Code shall be allowed provided that such amendments shall be communicated to stakeholders at least two (2) weeks before it could happen.

SEPARABILITY CLAUSE

If any clause, provision, paragraph, or part of this Code shall be declared unconstitutional or invalid. In that case, such judgment shall not affect, invalidate, or impair any other part hereof. Still, it shall be merely confined to the clause, provision, paragraph, or part directly involved in the controversy in which such judgment has been rendered.

EFFECTIVITY

This Code shall take effect immediately after its presentation and approval from the Assembly. Promulgated in Baliwag, Bulacan the 5th of September 2024.



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APPROVED BY:

JUSTINE ANN S. DELA CRUZ

REGIONAL COUNCIL PRESIDENT

*Dalubhasaang Politekniko ng Lungsod
ng Baliwag*

MITCH MICHELLE M. GUEVARRA

REGIONAL VICE PRESIDENT FOR

ACADEMICS

Baliuag University

ANELISA N. MUSONG

REGIONAL VICE PRESIDENT FOR

NON-ACADEMICS

STI College – Santa Maria

NOR ALEM M. SAMPORNA

REGIONAL VICE PRESIDENT FOR FINANCE

City College of Angeles

HERSHEY LHEI CATANIAG

REGIONAL VICE PRESIDENT FOR

SPONSORSHIP AND LOGISTICS

STI College – Santa Maria

SHEINNA NICHOLE A. GATDULA

REGIONAL VICE PRESIDENT FOR

MEMBERSHIP

*Dr. Gloria D. Lacson Colleges
Foundation*

MARIA ROTESSA BUERE

REGIONAL VICE PRESIDENT FOR

COMMUNICATIONS

*College of Our Lady of Mercy of Pulilan
Foundation Inc.*

ELYSSA A. PEREZ

REGIONAL VICE PRESIDENT FOR GRAPHICS

AND PUBLICATIONS

La Consolacion University Philippines



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ZEK JOEVER B. SANTIAGO

REGIONAL VICE PRESIDENT FOR AUDIT
PHINMA- Araullo University

KEITH NICOLE J. LOQUINARIO

REGIONAL SECRETARY GENERAL
La Verdad Christian College

NOTED BY:

CONRAD ALLAN M. ALVIZ, CPA, CISA, CIA,
CSRS, CMPC

REGIONAL COUNCIL ADVISER, NFJPIA-R3