



**THE CONSTITUTION AND BY LAWS OF THE NATIONAL FEDERATION OF
JUNIOR PHILIPPINE INSTITUTE OF ACCOUNTANTS – REGION 3 COUNCIL**

PREAMBLE

We, the members of the National Federation of Junior Philippine Institute of Accountants – Region 3 (NFJPIA-R3) Council, in recognition of our thirst for unending development and endless pursuit of our aspirations, realize the dire need for an organization to uphold our interests and serve as a medium of expression, to promote and protect the welfare of accountancy and accounting-related program students in the region in particular and the accountancy profession in general, to nurture a dynamic and a responsible student body, to imbibe a sense of excellence in our given profession and to strengthen the common tie that binds us all together, do hereby obtain and promulgate this Constitution and By-Laws.

ARTICLE I

Name and Principal Office

- Section 1** This Organization shall be known as the National Federation of Junior Philippine Institute of Accountants – Region 3 Council herein referred to as NFJPIA-R3.
- Section 2** The official principal office of the Council is the same as the address of the school of the incumbent Regional Council President of the current federation year, or wherever the Regional Executive Officers wish to designate as the official address of the Council.

ARTICLE II

General Provision and Definition of Terms

- Section 1** NFJPIA-R3 is the Regional Council of NFJPIA in Central Luzon – Aurora, Bataan, Bulacan, Nueva Ecija, Pampanga, Tarlac, and Zambales. NFJPIA is the organization of students taking up accountancy, management accounting, accounting information system, internal auditing, and other accounting-related programs in the Philippines.
- Section 2** NFJPIA-R3 is a democratic, non-partisan, non-political, and non-profit student organization.
- Section 3** NFJPIA-R3 is the only legitimate student-counterpart of PICPA in Central Luzon.
- Section 4** Definition of Terms
- 4.1** Council shall mean NFJPIA-R3 Council.
 - 4.2** Federation Year shall mean one (1) school year and shall start on September 1 and shall end on July 31 of each federation year.
 - 4.3** JPIAn means a member of the Federation.



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- 4.4 Junior Philippine Institute of Accountants (JPIA) means the Local Chapter of NFJPIA-R3.
- 4.5 Major position in an organization shall mean any executive officer whether elective, honorary, or appointive position.
- 4.6 Majority shall mean more than 50% of the present members in the assembly.
- 4.7 NF or National Federation shall mean the National Federation of Junior Philippine Institute of Accountants (NFJPIA).
- 4.8 NFJPIA-R3 representative shall mean the Local Chapter President or any duly authorized substitute or proxy.
- 4.9 OIC shall mean Officer-in-Charge.
- 4.10 Quorum shall mean two-thirds (2/3) of the members of the Regional Executive Officers.
- 4.11 RCAs shall mean Regional Chief Associates elected or appointed officers of the Regional Council.
- 4.12 RCOMELEC shall mean Regional Commission on Elections.
- 4.13 Regional Executive Board shall mean Regional Executive Officers and Local Chapter Presidents.
- 4.14 REOs shall mean Regional Executive Officers elected or appointed officers of the Regional Council.

ARTICLE III

Flag and Branding of the Regional Council

Section 1 The colors and definition of the Regional Council seal shall be as follows:

- 1.1 Orange for the wheel and the map signifies the essence and unending passion to commit to the excellence of each Local Chapter of the Council.
- 1.2 Royal blue for the background color signifies affinity, integrity, dignity, and professionalism.
- 1.3 Yellow for the sun and its rays which signify development.
- 1.4 White for the ledger signifies fairness and accuracy.
- 1.5 Green for the laurel leaves signifies excellence.

Section 2 The figures of the Regional Council Seal and their definitions are as follows:

- 2.1 The six (6) spokes represent the six (6) founding schools of NFJPIA, the national organization, namely: De La Salle University – Manila, Philippine Christian University, Philippine School of Business Administration – Manila, St. Scholastica's College – Manila, College of the Holy Spirit, and University of the Philippines – Diliman.
- 2.2 The wheel represents the Regional Council's continuing efforts to develop JPIAns into well-balanced individuals.
- 2.3 The laurel leaves (18 on each side) symbolize intelligence, growing knowledge, and academic excellence.



- 2.4** The ledger and the map represent the accounting students who are members of the Regional Council of Central Luzon.
- 2.5** The sun represents the Council's aspiration towards unending development of the accounting profession.

Section 3 Each federation of the Regional Council must produce a Federation Seal and Federation Name to mark the branding of the particular federation year, carrying its own symbol and definition.

Section 4 The Local Chapters of the Organization may provide their own Local Chapter seal to represent their specific aspirations and are also allowed to produce a Federation Seal and Federation Name to mark the branding of the particular federation year, carrying its own symbol and definition.

Section 5 The flag of the Regional Council carries the Regional Council Seal in brown fabric which means neutral and natural and also depicts feelings of warmth, security, and earthiness. It also has a yellow tassel on each side which means power, protection, prestige, and spiritual connection.

Section 6 The flag of the Regional Council must be respected and honored by all the members and officers of NFJPIA-R3.

Section 7 The flag of the Regional Council must be present in all physical events of the Council, positioning in the stage facing the audience.

Section 8 The flag of the Regional Council must be taken care of by the incumbent Regional Council President with the due diligence of a good father of the family. The Regional Council President is also responsible for passing the flag during the turn-over ceremony.

ARTICLE IV

Hymn of the Regional Council and NFJPIA

Section 1 The Official Hymn of the Regional Council must be sung during the beginning of every event of the Council.

Section 2 The Hymn of NFJPIA entitled as "*Paragons*" must be sung in every end of the event of the Council.

ARTICLE V

Mission, Vision, and Objectives of the Regional Council

Section 1 Mission

To serve as an avenue for growth in the field of accountancy and accounting-related programs, and elicit joy to the JPIAn community through learning and innovation.



Section 2

Vision

To maintain the title of the Happiest Region and be the home of successful R3JPIAns as we cultivate intellect, talents, and social awareness.

Section 3

Objectives

- 3.1** Fellowship and solidarity to establish unity and harmonious relationship among JPIAns and other students and multi-sectoral organizations for the advancement of a world-class nationalist-oriented student organization.
- 3.2** Academic excellence to adopt measures necessary to foster educational advancement in accountancy and its related fields through:
 - 3.2.1** Seminars, symposia, workshops, conferences, congress, and conventions.
 - 3.2.2** Inter-scholastic functions.
 - 3.2.3** Other academic services to the members.
- 3.3** Socio-civic and cultural consciousness among JPIAns through social, economic, environmental, and cultural development projects.
- 3.4** Moral integrity to promote and uphold moral values beneficial to the interest of the accounting profession, the NFJPIA, and its members through various activities that fortify the moral fibers of each subordinate.
- 3.5** Critical, analytical, and constructive thinking to uplift the higher standard and quality of education through programs enhancing literacy and other co-curricular activities.
- 3.6** Organizational Culture to acquaint the members with the practical environment and activities of the accountancy profession.

ARTICLE VI

Membership

Section 1

Membership into the Federation and Regional Council is mandatory for all JPIA Local Chapters of tertiary schools duly recognized by the Commission on Higher Education (CHED) and only Local Chapters duly recognized by the Federation and the Council can use the name of JPIA.

Section 2

Members of the Local Chapters are automatically members of the Regional Council and National Federation. Therefore, a member should always be a member of all the layers of the Organization which are the Local Chapter, Regional Council, and National Federation.

Section 3

Members must pay a membership fee set by the Regional Executive Officers and National Executive Board.

Section 4

Procedure for application and admission.



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- 4.1** All Local Chapters shall submit the following to the Regional Council:
- 4.1.1** Local Chapter's Constitution and By-Laws.
 - 4.1.2** Comprehensive Annual Report of the previous federation year. The annual report includes:
 - 1. Year-end Financial Statements
 - 2. Accomplishment Report of the Previous Plan of Action
 - 3. Narrative report of the Accomplishment Report
 - 4. Photocopy of the Liquidation Reports of all the events that transpired during the year
 - 4.1.3** Local Chapter Requirements which include the following:
 - 1. Local Chapter information and summary of members per year level
 - 2. Local Chapter Adviser/s/Moderator/s, Department/Program Chair/Head, College Dean, and School Administrators
 - 3. Local Chapter Officers Directory
 - 4. General Plan of Activity (GPOA) or Calendar of Activities (COA)
 - 5. Membership Report
 - 6. Membership Recruitment Process
 - 7. Electoral Process
 - 8. List of Members (1st Year, 2nd Year, 3rd Year, 4th year, and 5th Year)
 - 9. Other requirements set by the Regional Council.
 - 4.1.4** Certification Letter from the Office of the Students Affairs (OSA) stating that the organization is duly recognized by the school.
 - 4.1.5** Graduating Students' Resume. (5th year students for 5-year program, while 4th year students only for 4-year program).
 - 4.1.6** Local Executive Officers' Resume.
 - 4.1.7** School calendar certified/signed by OSA.
- 4.2** All membership requirements shall be submitted in soft copies only. The membership application of any JPIA Local Chapter in the Regional Council shall be acted upon through the decision of the Regional Executive Officers within thirty (30) days upon receipt of application.

Section 5

Membership in the Federation and Council shall be classified as:



- 5.1 Regular members** – those who have fully complied with all the requirements set forth under this article and actively performed the objectives of the organization.
- 5.2 Probationary members** – those who have fully complied with all the requirements set forth under this article but have committed an act discreditable to the Regional Council as deemed by the Regional Executive Officers. Probationary members shall have their rights curtailed as regular members and shall be disqualified from the activities of the Organization unless provided otherwise under meritorious cases by the Regional Executive Officers.

Section 6 Membership in the Federation and Regional Council shall be in accordance with the status of the Local Chapter to which the individual belongs.

Section 7 Terms of Membership. Membership in the Federation and Regional Council is for a period of one federation year and is renewable annually.

Section 8 Termination of Membership

- 8.1 Graduation** – any member who is duly recommended by their school's Office of the Registrar for graduation in Bachelor of Science in Accountancy and other accounting-related courses ceases to become a member.
- 8.2 Shifters** – any member who is disqualified to enroll in the Bachelor of Science in Accountancy and accounting-related courses of his member school ceases to become a member.
- 8.3 Others** – any member who, in one way or another, has failed to uphold the purposes, for which this Federation and Regional Council was established, upon the discretion of the Regional Executive Officers and Adviser, ceases to become a member.

ARTICLE VII

Rights, Duties, and Responsibilities of Members

Section 1 The regular members of the Regional Council shall individually or collectively have the right to be informed of any project and/or activity of the Federation and Regional Council and shall have the responsibility to participate in such undertaking. Neglect of responsibility shall authorize the Regional Executive Officers to call the attention of the Local Chapter. If after such notice, the Local Chapter failed to comply, it shall be subjected to remedies and sanctions under the prerogative of the Regional Executive Officers, set forth in Section 5 of this Article.

Section 2 The regular Local Chapter members of this Regional Council shall have the following expressed rights:

- 2.1** The right to participate in the discussion in all assemblies of the Federation and Regional Council.



- 2.2 The right to inspect the records and financial reports of the Council within a reasonable time and place.
- 2.3 The right to vote in all of the major activities of the Council.
- 2.4 The right to participate in all of the activities of the Council aimed towards their development and improvement.

Section 3

The regular Local Chapter members of this Council, through their representatives, shall have the following expressed duties and obligations:

- 3.1 The duty to comply with the provisions of this Constitution and By-Laws and other rules that may be promulgated by the Regional Executive Board or may be agreed upon by the Council.
- 3.2 The duty to attend meetings whether general or special.
- 3.3 The duty to pay the membership fee and such other fees that may be deemed appropriate by the Regional Executive Board in accordance with the Constitution and By-Laws.
- 3.4 The duty to comply with any other requirements of the Council set by the Regional Executive Board.
- 3.5 The duty to defend the honor, prestige, and integrity of the Federation and Regional Council.
- 3.6 The duty to respect the other members of the Federation and Regional Council.
- 3.7 The duty to support all the undertakings of the organization and participate actively in all the activities and functions of the Council.
- 3.8 The duty to deepen their understanding of the concept of the Federation and Regional Council.
- 3.9 The duty to engender academic excellence in the Federation.

Section 4

The act of a Local Chapter representative or his proxy shall mean an act of the Local Chapter as a whole.

Section 5

Violations of Members

- 5.1 Culpable violations of any provisions of the Constitution and By-Laws.
- 5.2 Gross misconduct, dishonesty, discourtesy, and disloyalty to the Federation.
- 5.3 Inefficiency and incompetence in the performance of official duties.

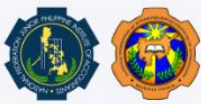
ARTICLE VIII

Proceedings and Sanctions

Section 1

Individually and collectively filing of complaints.

- 1.1 Only regular members of the Federation shall have the right to file a complaint against any member of the Federation who commits violations.



- 1.2 Written complaints. All complaints should be in writing and are properly signed by an identified member. Complaints received through electronic mail shall be construed as originating from the identified owner of the e-mail address used.
- 1.3 Addressee. Complaints should be addressed to the Regional Council President and copy furnished to the National President of the Federation.

Section 2

Proceedings. No member shall be subject to remedies and sanctions without just cause and due process.

- 2.1 The Regional Executive Officers shall summon the offender through a letter to appear before the Regional Executive Officers. The member shall be given 15 days to appear after such notification was received. In cases when appearance is improbable, the offender may otherwise express the defense through a letter. It must be addressed to the Regional Council President and must be received within 15 days.
- 2.2 Ten (10) days after the appearance of the offender or the receipt of the defense letter, the Regional Executive Officers shall render its decision accordingly with the remedies and sanctions set forth in this article.
- 2.3 The decision of the Regional Executive Officers shall take effect in reference to Sub-section 2.4. A letter notifying the offender of the decision shall be sent to him.
- 2.4 The decision of the Regional Executive Officers shall be final and executory within 15 days from the date of decision, unless appealed to the National Executive Board.
- 2.5 The National Executive Board shall decide on the appeal within thirty (30) days.
- 2.6 The decision of the National Executive Board, after due notice, shall be final and executory.

Section 3

Remedies and Sanctions. Violations of the duties by a Local Chapter shall mean the enforcement of any of the following:

- 3.1 Full compliance of the duty.
- 3.2 Probationary membership.
- 3.3 Suspension.
- 3.4 Other such remedies and sanctions deemed appropriate by the Regional Executive Officers and/or by the National Executive Board in accordance with this Constitution.

ARTICLE IX

The Regional Executive Boards Duties and Meetings

Section 1

The Regional Executive Officers shall be the principal governing body of the Council in support of the Local Chapter Presidents.



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- Section 2** The general management of the Council and its business transactions shall be exercised by the Regional Executive Board. In exception of selected confidential and internal matters which shall be managed and exercised only by the Regional Executive Officers.
- Section 3** The Regional Executive Board shall hold office for one (1) federation year or until their successors have been duly elected.
- Section 4** The Regional Executive Board shall be composed of the following:
1. Regional Executive Officers
2. Local Chapter Presidents
- Section 5** The Regional Executive Officers shall, within 30 days from their date of proclamation, develop their Regional Council Plan of Action which shall serve as a guide to Local Chapters in mapping out their respective activities. The Regional Council Plan of Action shall not be in any way subordinated to Local Chapter activities.
- Section 6** Regular meeting. The Regional Executive Board shall hold regular meetings in a Federation year on such time, place, and date as may be agreed upon.
- Section 7** Special meeting. Special meeting of the Regional Executive Board shall be called at any time by the Regional Council President or by a written request of the majority of the Regional Executive Board and shall be held at such a place and time as may be agreed upon.
- Section 8** Transition meeting. There shall be a transition meeting of the previous and incumbent Regional Executive Officers 15 days before the termination of the federation year, for final accounting and turnover of records, reports, and financial matters.
- Section 9** Notice of the meeting. Whenever a regular or special meeting is to be held, the Regional Council President shall direct the Secretary-General to notify the members of the Regional Executive Board. Notice of special meeting shall state the time and place thereof and the purpose/s for which it is called.
- Section 10** Quorum. Whenever there is no quorum, no business may be transacted. A majority of the quorum shall decide on every question of matters submitted to the Council at any such meeting. Every decision must be in approval of the Regional Executive Officers.
- Section 11** Presiding Officer. The Regional Council President or in his absence or incapacity, the Regional Vice President for Membership, shall preside over all meetings of the Regional Executive Board, or whomever the Regional Executive Officers deem to fairly preside the succeeding meetings.



Section 12

Authority. In general, the Regional Executive Board shall safeguard all properties, interests, businesses, and responsibilities which include, but is not limited to the following:

- 12.1** To create ad hoc committees, to choose the chairperson, and to prescribe from time to time their duties and authorities.
- 12.2** To study, devise, and adopt policies, criteria, and guidelines as may be necessary and convenient to carry out, effectuate, and implement in the most effective and economical manner, the purposes and objective of the Council, as manifested by a Board Resolution.
- 12.3** The authority to suspend or impeach any officer while sitting en banc by a majority vote of the Regional Executive Board.
- 12.4** The authority to impose sanctions under each ground and proceedings this Constitution and By-Laws provide.

ARTICLE X

The Regional Executive Officers

Section 1

Composition. The following shall be the Regional Executive Officers of the Council:

- 1.1** Regional Council President
- 1.2** Regional Vice President for Academics
- 1.3** Regional Vice President for Non-Academics
- 1.4** Regional Vice President for Finance
- 1.5** Regional Vice President for Sponsorship and Logistics
- 1.6** Regional Vice President for Membership
- 1.7** Regional Vice President for Communications
- 1.8** Regional Vice President for Graphics and Publications
- 1.9** Regional Vice President for Audit
- 1.10** Regional Secretary General

Section 2

Term of Office. All officers shall hold office for a term of one (1) federation year starting from September 1 of the present year to July 31 of the following year or until such time the successors have been duly qualified and elected.

Section 3

The outgoing Regional Executive Officers shall have the duty to efficiently turnover all pertinent records of the Council within 15 days before the termination of the federation year.

Section 4

The Regional Executive Officers, together with the Regional Executive Board, may form committees, which they deem necessary.

Section 5

The Regional Executive Officers shall hold office co-terminus with the Executive Board.



Section 6 The Regional Executive Officers sitting en banc shall set the qualifications and requirements needed for the application to become a Regional Executive Officer.

Section 7 The Regional Executive Officers has the sole authority to create a committee that they deemed necessary.

ARTICLE XI

Authorities and Duties of the Regional Executive Officers

Section 1 The **Regional Council President** shall be the Chief Executive Officer of the Regional Executive Board and a representative of the Regional Executive Board of the Federation. Aside from those, which have been assigned by the Regional Executive Board, his authorities and duties shall include the following:

- 1.1 To take active supervision and control over properties, interests, businesses, and affairs of the Council.
- 1.2 To preside in all meetings of the Regional Executive Officers, Regional Executive Board, and regional assembly.
- 1.3 To supervise, direct, and control subordinate officers in the discharge of their duties and authorities.
- 1.4 To lead the members in carrying out the activities and objectives of the Council and to enforce the provisions of this Constitution and By-Laws, Code of Ethics, and all the rules and regulations enacted in the assembly.
- 1.5 To delegate to any officers any of his authorities and duties whenever in his judgment such as delegation is expedient and practicable.
- 1.6 To authorize the annual budget and budget proposals of the Council.
- 1.7 To authorize expenditures necessary in carrying out the Council's activities and programs.
- 1.8 To act as one of the signatories in all cash disbursement from the bank account of the Regional Council.
- 1.9 To supervise collections and authorize expenditures on all financial transactions of their respective regions.
- 1.10 To ensure that a bequeathal ceremony be conducted, and all pertinent documents and regional properties be endorsed within 15 days after the end of the federation year.
- 1.11 To direct and supervise the **Presidential Department** in the discharge of their duties and responsibilities.
- 1.12 To perform other duties inherent to the position.

Section 2 The **Regional Vice President for Academics** shall have the authorities and duties, which include the following aside from those assigned by the Regional Executive Board:



- 2.1 To supervise the implementation of academic projects of the Regional Council.
- 2.2 To direct and supervise the **Academic Department** in the discharge of their duties and responsibilities.
- 2.3 To perform other duties inherent to the position.

Section 3

The **Regional Vice President for Non-Academics** shall have the authorities and duties, which include the following aside from those assigned by the Regional Executive Board:

- 3.1 To supervise and execute the complementary role of curricular and extracurricular by integrating and coordinating socio-civic, cultural, spiritual, and sports activities and incorporate these into the general activities of the Council.
- 3.2 To coordinate with other institutions, agencies, or organizations necessary for the non-academic programs of the Council.
- 3.3 To direct and supervise the **Non-Academics Department** in the discharge of their duties and responsibilities.
- 3.4 To perform other duties inherent to the position.

Section 4

The **Regional Vice President for Finance** shall have the authorities and duties, which include the following aside from those assigned by the Regional Executive Board:

- 4.1 To safeguard the funds and checks by implementing sufficient internal controls over financial processes.
- 4.2 To prepare and monitor the annual budget and manage the cash flows.
- 4.3 To approve and process reimbursements.
- 4.4 To review and recommend approval for budget proposals.
- 4.5 To approve and disburse cash advances and ensure the accurate, complete, and timely liquidation of cash advances.
- 4.6 To handle billing and manage the collection of accounts receivables.
- 4.7 To timely record all transactions with accurate and complete information.
- 4.8 To keep all original documents pertaining to cash receipts and disbursements, including contracts and memorandum of agreements.
- 4.9 To prepare the semi-annual financial statements within 15 days from the end of December.
- 4.10 To direct and supervise the **Finance Department** in the discharge of their duties and responsibilities
- 4.11 To perform other duties inherent to the position.

Section 5

The **Regional Vice President for Sponsorship and Logistics** shall have the authorities and duties, which include the following aside from those assigned by the Regional Executive Board:



- 5.1 To safeguard the inventory, equipment, and other properties by implementing sufficient internal controls including the preparation of Semi-Annual Inventory Report or as needed.
- 5.2 To raise funds for the Council through sponsorship and fund-raising activities.
- 5.3 To build and maintain a good relationship with sponsors and ensure that the agreements in the sponsorship contracts are met by all parties involved.
- 5.4 To process all the long-term and event sponsorship deliverables.
- 5.5 To safekeep all the pertinent documents such as contract and memorandum of agreements with sponsors and suppliers.
- 5.6 To manage all the physical events logistics including the official merchandise of the Council or particular events.
- 5.7 To look for suppliers to such events and activities needed by the Council and the one that authorizes and do such purchasing for the Council needs.
- 5.8 To direct and supervise the **Sponsorship and Logistics Department** in the discharge of their duties and responsibilities
- 5.9 To perform other duties inherent to the position.

Section 6

The **Regional Vice President for Membership** shall have the authorities and duties which include the following aside from those assigned by the Regional Executive Board:

- 6.1 To perform and discharge the powers and duties of the Regional Council President in the latter's absence or inability.
- 6.2 To recruit the JPIA organization of schools which are not yet members of the Federation that is duly recognized by CHED.
- 6.3 To keep a complete and up-to-date list of names of all accredited members of the Council and their directories.
- 6.4 To be in-charge in the purchasing and distribution of the organization's membership card.
- 6.5 To develop a membership program for the accredited Local Chapters and to monitor the Local Chapter's compliance and performance.
- 6.6 To monitor attendance and participation of Local Chapters in the event of the Regional Council.
- 6.7 To recruit aspirants for the next federation year's Regional Executive Officers.
- 6.8 To handle the registration process of the events of the Council.
- 6.9 To act as the human resource department of the Council that takes care of the people inside and outside the Council.
- 6.10 To act as the head of any human resource related activities inside the Council that can contribute to the dynamics and harmony of the working environment of the organization.
- 6.11 To lead the recruitment program of the Council.



- 6.12 To produce all the Certificates needed by the Council in all events and activities alongside with the Project Leads, Communications Department, and Graphics and Publications Department.
- 6.13 To act as the head of peoples' management inside the Council and to ensure the proper tasks delegation in every event.
- 6.14 To direct and supervise the **Membership Department** in the discharge of their duties and responsibilities.
- 6.15 To perform other duties inherent to the position.

Section 7

The **Regional Vice President for Communications** shall have the following authorities and duties, which include the following aside from those assigned by the Regional Executive Board:

- 7.1 To disseminate information and promotional materials within the Regional Council and to serve as the Liaison Officer of the Regional Council.
- 7.2 To send calendar invites via Google Calendar for all the announcements of meetings, reminders, and events of the Council.
- 7.3 To monitor the attendance, performance, and degree of participation of member schools in the Regional Council's meetings and functions.
- 7.4 To manage the official social media Pages and Facebook Groups of the Council.
- 7.5 To channel the grievances from the Local Chapter for immediate action.
- 7.6 To facilitate the making of the E-News Letters of the Council.
- 7.7 To create and design an effective and efficient communication flow that will be utilized during the federation year.
- 7.8 To direct and supervise the **Communications Department** in the discharge of their duties and responsibilities.
- 7.9 To perform other duties inherent to the position.

Section 8

The **Regional Vice President for Graphics and Publications** shall have the following authorities and duties, which include the following aside from those assigned by the Regional Executive Board:

- 8.1 To facilitate the timely preparation of logo, letterheads, certificates, disclosure, and other publication materials needed by the Council.
- 8.2 To design and prepare all the promotional materials of the Council such as audio-visual presentations, posters, flyers, and other publication materials needed to promote the events of the Council.
- 8.3 To design the kits and merchandise of the Council.
- 8.4 To monitor and publish all the Council's promotional materials through social media and other appropriate platforms.
- 8.5 To manage the official social media accounts of the Council.
- 8.6 To direct and supervise the **Graphics and Publications Department** in the discharge of their duties and responsibilities.
- 8.7 To perform other duties inherent to the position.



Section 9

The **Regional Vice President for Audit** shall have the following authorities and duties, which include the following aside from those assigned by the Regional Executive Board:

- 9.1 To monitor all receipts and disbursements of the Federation every month.
- 9.2 To audit the financial statements prepared by the Regional Vice President for Finance monthly and quarterly from the date of the report.
- 9.3 To render a reasonable assurance as to the fairness of the financial statements under audit. In any case the Regional Vice President for Audit cannot attest to the fair presentation, the reasons shall be stated in the Auditor's Report.
- 9.4 To prepare all the necessary evaluations of all activities and/or projects of the current federation year of the Council.
- 9.5 To facilitate the performance evaluation of Local Chapters regarding the services and activities of the Council.
- 9.6 To monitor the performance of Local Chapters by reviewing the accomplishment reports and financial statements of Local Chapters.
- 9.7 To review and validate the Inventory Reports prepared by the Regional Vice President for Finance.
- 9.8 To prepare all the necessary tabulations of every event of the Council and to manage its release to the Local Chapters after the event.
- 9.9 To facilitate and spearhead the Quarterly Departmental Evaluations, Semi-Annual Performance Evaluation, and Quarterly Performance Evaluation.
- 9.10 To direct and supervise the **Audit Department** in the discharge of his/her duties and responsibilities.
- 9.11 To perform other duties inherent to the position.

Section 10

The **Regional Secretary General** shall have the following authorities and duties, which include the following aside from those assigned by the Regional Executive Board:

- 10.1 To keep accurate minutes of all the meetings of the Regional Council.
- 10.2 To disseminate all notices required to be given by this Constitution and By-Laws.
- 10.3 To be the custodian of all records, documents, and papers of the Regional Council and to certify all records of the Federation noted by the Regional Council President.
- 10.4 To submit to the Federation the Progress Report of the Regional Council.
- 10.5 To direct and supervise the **Secretariat Department** in the discharge of his/her duties and responsibilities.
- 10.6 To perform other duties inherent to the position.



ARTICLE XII

Local Chapter

- Section 1** Local Chapters shall be the local administrative bodies of the Federation and Regional Council.
- Section 2** Local Chapters shall be vested with the power to create their own charter provided it will not violate this Constitution and By-Laws.
- Section 3** Local Chapters shall align their goals and organizational structure in the Regional Council.
- Section 4** Authorities and Duties. The Local Chapter heads shall have the following authorities and duties:
- 4.1 To initiate and supervise projects and activities in accordance with the Council.
 - 4.2 To facilitate the implementation of all projects and activities initiated by the Council.
 - 4.3 To serve as a link of communication between the Council and the general members.
 - 4.4 To comply with the provisions and perform such other duties as expressed in this Constitution and By-Laws.
 - 4.5 To create its own charter, its context, and amendments which shall be forwarded to the Council and to the Federation provided further that it shall not contradict this Constitution and By-Laws.

ARTICLE XIII

The Regional Chief Associates

- Section 1** The Regional Chief Associates, also referred to as RCAs, may be created by the Regional Executive Officers, with them as the Officers-in-Charge, as may be deemed necessary, proper, and convenient for the interest of the Council, defining the authorities and duties, and delegating them such as may lawfully be delegated. Its duration shall be under the direction of the Regional Executive Officers.
- Section 2** The RCAs shall make committee suggestions and recommendations to the Regional Executive Board for deliberation and shall implement the latter's final decision.
- Section 3** The Regional Chief Associates particular positions and duties is stated on the separate Implementing Rules and Regulations set by the Regional Executive Officers.
- Section 4** General authorities and duties of a Regional Chief Associate are:
- 4.1 To ensure the proper implementation of their respective activities.
 - 4.2 To preside over all meetings of their respective committees.



- 4.3 To conduct elections or appoint persons as may be designated to discharge functions of their respective committees after consultation with the Regional Executive Board.
- 4.4 To report to their respective OICs for proper coordination.
- 4.5 To provide necessary support for the Council and accomplish the task set by the Regional Executive Officers.

Section 5 Executive officers of any Local Chapter are not allowed to be appointed as a Regional Chief Associate.

Section 6 Tenure of Office. The RCAs are expected to deliver work and exercise of responsibility coexistent with the tenure of the Regional Executive Officers. It is deemed necessary that vacancy due to pertinent reasons shall be solved by the Regional Executive Officers by virtue of appointing another member of the Council.

ARTICLE XIV

Vacancies

Section 1 Vacancies in the Regional Executive Officers by reason of incapacity, resignation, impeachment, or death shall be filled upon by appointment by the Regional Executive Officers.

Section 2 Vacancies by resignation. Any Regional Executive Officer with valid reason or cause may resign from office in the Council by a written notice submitted to the Regional Executive Officers. If a fixed date for resignation is indicated, such shall not be effective until acted upon by the Regional Executive Officers seven (7) days from the receipt of the officer's notice of resignation.

Section 3 Vacancies by impeachment.

3.1 Any elected officer shall be removed for a just cause and due process on any of the following grounds:

- 3.1.1 Gross violation of this Constitution and By-Laws, Code of Ethics, and Implementing Rules and Regulations (IRR) of the Federation and Regional Council
- 3.1.2 Grave abuse of authority
- 3.1.3 Immoral acts
- 3.1.4 Gross negligence of duties and responsibilities
- 3.1.5 Gross insubordination
- 3.1.6 Guilt of acts involving moral turpitude
- 3.1.7 Failure to enroll in the semester during his term
- 3.1.8 Lack of independence
- 3.1.9 Absence of more than 50% of the total number of Council's Meetings and Events

3.2 The following procedures shall be observed for impeachment:



1. A letter of complaint should be filed by any Regional Executive Officer or Regional Adviser.
2. The Regional Executive Officers shall consider the complaint and notify the correspondent of the schedule of appearance before the Regional Executive Officers.
3. Within five (5) days after the appearance, the Regional Executive Officers should issue their decision.
4. Within five (5) days after the issuance of the decision, the defendant may file his/her appeal before the Regional Executive Officers.
5. The Regional Executive Officers shall calendar the appeal before its presence immediately after the request.
6. Five (5) days after the appeal, the Regional Executive Officers sitting en banc, by 2/3 vote of its members, excluding the officer/s under impeachment, as the case may be, shall decide on the impeachment. The decision shall be final and not subject for appeal.

Section 4 Vacancies due to failure of elections:

- 4.1 In case of any candidate who failed to get the required number of votes in order for him to be elected, a special election shall be called upon if deemed necessary by the majority of the Regional Executive Board. Otherwise, the Regional Executive Officers may appoint a corresponding individual.
- 4.2 In case there are no candidates in a specified position, a special election is deemed necessary. However, in case no candidate applied for a special election, the Regional Executive Officers may appoint a corresponding individual.

Section 5 The resigned or impeached officer shall have the duty to efficiently turn over all pertinent records of the Regional Council within 15 days after the proclamation of his replacement.

Section 6 The Regional Council shall have the right to exhaust all legal and extra-legal means to recover documents, records, and financial matters against the erring officer.

ARTICLE XV

The Regional Council Adviser

Section 1 Appointment. The incumbent Regional Executive Officers must appoint a Regional Adviser to facilitate and guide the Council in its courses of the undertaking and so on.

Section 2 Qualifications. The Regional Adviser must have the following qualifications:



- 2.1** Must be a Certified Public Accountant and must be a general member of the Philippine Institute of Certified Public Accountants (PICPA) in good standing.
- 2.2** Must be knowledgeable of the Organization.

Section 3 Rights and Responsibilities. The Regional Adviser has the following rights and responsibilities:

- 3.1** The right to take part and express concern over the activities of the Council. However, the final decision must come from the Regional Executive Board.
- 3.2** The right to attend the meetings and activities of the Regional Council.
- 3.3** The duty to review all critical documents to be released to the Local Chapters by the Regional Executive Officers.
- 3.4** The duty to guide all the Regional Executive Officers and Regional Executive Board upon all official matters and technicalities of a certain decision being rendered and promulgated.

Section 4 Tenure. The Regional Adviser's term of office is coexistent with the Regional Executive Officers.

ARTICLE XVI

Funds

Section 1 The funds shall emanate from the membership fee of the Local Chapters and inflows from all other fund-raising activities not contrary to public laws, morals, and customs.

Section 2 The Council shall have and maintain a federation year budget only approved by the Regional Executive Board contained therein:

- 2.1** General appropriation fund for non-recurring expenses of the Organization.
- 2.2** Specific appropriations for recurring expenses to control the disbursement of funds.

Section 3 The collection of the fund shall be imposed during the yearly renewal of membership on or before the end of the first four (4) months of the federation year.

Section 4 The fund shall be deposited in a bank of good repute and wherein the signatories are anyone of the Regional Council Adviser, Regional Council President, and Regional Vice President for Finance. The bank records must be under the safekeeping of either of the aforementioned authorized individuals. ATM (Automated Teller Machine) access to the funds is prohibited.



- Section 5** Withdrawals shall only be allowed through the authorization and signatures of the Regional Council President and Regional Vice President for Finance and shall be appropriated for legitimate purposes only.
- Section 6** Audited Financial reports shall be submitted:
- 6.1** By the Regional Executive Officers to the Federation within twenty-five (25) days after the end of the federation year.
 - 6.2** By the Federation to the respective Regional Councils to facilitate the receipts and disbursements of the Federation fund.
- Section 7** The Regional Council shall retain a minimum of P350,000 fund at the end of the federation year for the sole purpose of helping the succeeding Regional Executive Officers at the start of their term.
- Section 8** The Regional Executive Board may develop implementing rules and regulations (IRR) as per the agreement on rules on receipts, disbursements, and cash flows, provided that the rules must not be in contradiction with the provisions of this Constitution and By-Laws.

ARTICLE XVII

Elections

- Section 1** Commission on Elections. There shall be a Regional Commission on Elections referred to as the RCOMELEC. It shall supervise and conduct the electoral process of the officers for the Regional Executive Office.
- Section 2** Any Regional Officer can act as the Chairman and Commissioners of the RCOMELEC upon the approval the Regional Executive Officers. The Regional Executive Officers shall have the power to decide on matters concerning protests filed against any member of the RCOMELEC and their decisions are final and executory.
- Section 3** The RCOMELEC Chairman has the duty to report to the Regional Council President in a timely manner.
- Section 4** Powers and Duties of the RCOMELEC. The RCOMELEC shall have the following duties and powers:
- 4.2** It shall be the duty of the RCOMELEC to conduct elections in an efficient and effective manner.
 - 4.3** Such election shall be based on established procedures duly promulgated by the RCOMELEC which is known as the Election Code and for which the same shall be circulated by the RCOMELEC at least one (1) month prior to the date of the election day.
 - 4.4** Be the sole judge of all election protests that shall include objections to the qualification of the aspirants, protest on the conduct of election campaign, casting of votes, canvassing of votes,



canvassing of election returns, and violation of rules and regulations. Any delegate shall have the right to question an aspirant and the RCOMELEC shall resolve and decide the case.

4.5 Report the result of the election to the JPIAns.

- Section 5** Election Date, Time, and Place. The RCOMELEC shall decide on the date, time, and place of election of the officers for the Regional Executive Officers.
- Section 9** Special Elections. Special Elections shall be called upon in cases stated in Article XIV, mainly failure of elections and no candidacy in a position if agreed by the majority of the Regional Executive Board.
- Section 10** The RCOMELEC shall be given the power to design procedures concerning the special elections but in case of a vacancy because of failure of elections, the voters shall be the incoming representative.
- Section 11** No officer of the Regional Executive Officers is allowed to occupy the same position for more than two (2) years successive terms.
- Section 12** The aspirants in the election who garnered the highest number of votes canvassed by the RCOMELEC shall be declared winners.
- Section 13** In case the candidate has no opponent either in the regular or in the special election, the RCOMELEC shall declare him as elected if he garnered the majority of the votes.
- Section 14** Limitations. The implementing rules and regulations (IRR) to be drafted by the incumbent Regional Commission on Elections must be under the approval of the Regional Executive Officers. Otherwise, such rules promulgated must not be deemed official in any form.

ARTICLE XVIII

Amendments and Revisions

- Section 1** The proposed changes to the Constitution and By-Laws shall be done before the end of the federation by the Committee on Chartered Amendments and Revisions.
- Section 2** The Committee on Chartered Amendments and Revisions shall be the Regional Executive Officers.
- Section 3** The Committee on Chartered Amendments and Revisions shall serve for one (1) federation year.
- Section 4** Proposed amendments and revisions shall be valid and shall form an integral part of this Constitution and By-Laws and when presented and ratified by the majority of the Regional Executive Board present in the assembly called for such purpose.



Section 5 The amended Constitutions and By-Laws must be notarized.

Section 6 This Constitution and By-Laws may be amended or modified annually upon approval of the Regional Executive Officers.

ARTICLE XIX

Effectivity

Section 1 This Constitution and By-Laws shall take effect 15 days from the date of ratification and after all Local Chapters have been duly notified.

This Constitution and By-Laws of the National Federation of Junior Philippine Institute of Accountants – Region III Council was ratified on September 15, 2024 for the federation year 2024 - 2025 in San Rafael, Bulacan.

Therefore, be it resolved that the above Constitution and By-Laws are ratified and shall be effective beginning the Federation Year 2024 – 2025.