

COMPARISON OF THE EXISTING BY-LAWS OF PICPA WITH THE PROPOSED AMENDED BY-LAWS AND THE PERTINENT PROVISIONS OF THE IRR REQUIRING THE SAID CHANGES

	old by-laws	Existing By-laws of PICPA amended last 2000	new by-laws	Proposed amendment to by laws to implement provisions of RA 9298 and the IRR	Source of proposed revision from the IRR of RA 9298
Art.	Sec.		Sec.		
I	1	Same	1		
II	1	Same	1		
III	1	Same	1		
IV	1	Recognizes the eight (8) regions and four sectors of the profession	1	Recognizes the four (4) Geographical Areas of Luzon, Visayas, Mindanao, NCR which are broken down to nine (9) regions and representing the four sectors of the profession	Annex "A" ;paragraph "2" ;letter "e"; 2 nd paragraph. <i>"..... The fifteen (15) directors shall be apportioned according to sectors in the four geographical areas (eg. National Capital Region, Luzon, Visayas, and Mindanao) based on the ratio of latest available number of members in good standing from those areas."</i>
		New	2	Geographical areas and the Geographical Area Offices governing each of the 4 Geographical Areas. Each office shall be composed of the four national directors coming from the Geographical Area and the Regional Sectoral Representatives	Same as above.

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				composed of four members coming from each sector of each region. Rules to be prescribed by National Office.	
	2	Formerly Sec. 2 stating the eight Regional Units Metro Manila: North, South, East, West Luzon: Northern, Central, Southern Luzon Visayas: Eastern and Western Mindanao: Northern and Southern	3	Enumerates the 9 Regional Units composed of the following: Metro Manila: North, South, East, West Luzon: Northern, Central, Southern Tagalog and Bicol Visayas: Eastern and Western Mindanao: Northern and Southern	No counterpart in the IRR, was presented due to the request of Luzon Geographical Region.
	3	Breaks down Metro Manila to the four chapters including the cities and municipalities located therein	4	Eastern Metro Manila is further clarified by enumerating the Province Rizal to contain Antipolo City, Rodriguez, San Mateo and Cainta.	No counterpart in the IRR, was presented because of the need to clarify the coverage of Metro Manila Area.
	4	Same	5		
	5		6	Provision recognizes the four different sectors and PICPA shall endeavor to have equal sectoral representation in all its offices. The Regional Units are required to elect the Regional Sectoral representatives with four per region, who will work with the Geographical Office and Regional Councils. Rules to be prescribed by National Office.	Annex "A" ;paragraph "2" ;letter "e"; 3 rd paragraph. <i>"The PICPA shall adopt rules and regulations to implement this distribution of its national directors including the rotation of its president by sector in each of the regions and accordingly amend its Article of Incorporation and by-laws not later than ninety (90) days after the effectivity of this rules and regulations."</i>

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V	1	Same	1		
	2-4	Same	2-4		
	5		5	Insertion of the term Geographical Area Office as part of the new office structure	No counterpart in the IRR. Was provided for the purpose of creating the geographical office in compliance with the provision of the IRR creating the geographical areas.
	6		6	Insertion of the words CPE as part of the duties	Sec. 32 of the IRR making mandatory the requirement of the CPE
	7		7	Limitation in changing sectors now included and limited to one change every three years.	No counterpart in the IRR, was included to strengthen the sectors and prevent members from jumping from one sector to the other. "Turncoat" provision.
	8	Same	8		
	9-15	Same	9-15		
		New	16	Roster of Practicing CPAs is created by the PICPA in conjunction with RA 9298 and IRR. Membership in the PICPA does not affect Roster and vice versa.	Sec. 21 of the IRR requiring the preparation of Certified Public Accountants in the practice of the profession separate and distinct from the registry of CPA's by the PRC. The preparation of the roster is for the BOA which may be delegated to PICPA, the said roster under this provision is being made by PICPA for its own listing and not under the request of the BOA. The same will be used for the CPE program.

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VI	1-4	Same	1-4	No change	
VII	1	Original number 25 from various regions and sectors	1	Now limited to 16 national directors with 4 national directors coming from each of the 4 Geographical Areas. The four directors shall likewise represent one of the four sectors.	Annex “A”; paragraph “2” ;letter “e”; 2 nd paragraph. <i>“..... The fifteen (15) directors shall be apportioned according to sectors in the four geographical areas (eg. National Capital Region, Luzon, Visayas, and Mindanao) based on the ratio of latest available number of members in good standing from those areas.”</i> It was believed that a more fair representation of the various geographical areas would be achieved by providing equal representation to the geographical regions rather than the ratio of members in good standing.
	2	Breakdown of 25 directors with 17 coming from the regions and 8 from the sectors	2	Breakdown of the 16 national directors representing both the Geographical Areas and regions together with the sectors.	Annex “A” ;paragraph “2” ;letter “e”; 1 st paragraph. <i>“... Its National Directors shall be elected in accordance with the provisions of the Corporation Code of the Philippines and they should be representative of the sectors in the regions, consistent with the emphasis in RA No. 9298 on sectoral practice of accountancy. There should only be one director coming from a firm or</i>

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					<i>company and their affiliates. A director can only represent a sector in a region if he/she has been a member in good standing in such sector in the region for at least two (2) years at the time of his/her nomination;”</i>																																				
	3	<p>Directors are broken down as follows:</p> <table border="0"> <tr> <td>Metro Manila</td> <td>-</td> <td>3</td> <td>3</td> </tr> <tr> <td>Northern Luzon</td> <td></td> <td>2</td> <td rowspan="3">} 6</td> </tr> <tr> <td>Central Luzon</td> <td></td> <td>2</td> </tr> <tr> <td>Southern Luzon</td> <td></td> <td>2</td> </tr> <tr> <td>Western Visayas</td> <td></td> <td>2</td> <td rowspan="2">} 4</td> </tr> <tr> <td>Eastern Visayas</td> <td></td> <td>2</td> </tr> <tr> <td>Northern Mindanao</td> <td></td> <td>2</td> <td rowspan="2">} 4</td> </tr> <tr> <td>Southern Mindanao</td> <td></td> <td>2</td> </tr> </table> <p>Directors are elected by members belonging to the region regardless of sector affiliation</p>	Metro Manila	-	3	3	Northern Luzon		2	} 6	Central Luzon		2	Southern Luzon		2	Western Visayas		2	} 4	Eastern Visayas		2	Northern Mindanao		2	} 4	Southern Mindanao		2	3	<p>Directors are broken down as follows:</p> <table border="0"> <tr> <td>Metro Manila</td> <td>4</td> </tr> <tr> <td>Luzon</td> <td>4</td> </tr> <tr> <td>Visayas</td> <td>4</td> </tr> <tr> <td>Mindanao</td> <td>4</td> </tr> </table> <p>Directors are elected by members belonging to such region taking into consideration their sectoral affiliation to provide full sectoral representation.</p> <p>No two (2) national directors serving the same year shall come from the same firm/company and their affiliates and/or government/government agencies and their instrumentalities.</p>	Metro Manila	4	Luzon	4	Visayas	4	Mindanao	4	<p>Made to implement provisions stated above. (Annex A; par. 2; letter “e”; 1st Paragraph.)</p> <p>Annex “A” ;paragraph “2” ;letter “e”; 1st paragraph. “...There should only be one director coming from a firm or company and their affiliates. ...;”</p> <p>The provision was modified on the</p>
Metro Manila	-	3	3																																						
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					ground that it should be made to apply to all institutions whether private or government. The limitation of only one director from each institution was believed to be too limiting and was raised to two instead of only one.
	4	Sectoral directors		Removed	There is no longer a need for the said provision since the regional directors would now represent both region and sector. (Annex A; par. 2; letter “e”; 1 st Paragraph.)
	5	Term of office	4	Retained but renumbered	
	6	Vacancies	5	Vacancies shall be filled up by the 2 nd highest number of votes in the last annual election taking into consideration the region and sector vacated. In the event of there being no other candidate, the Regional Council where the vacancy arose shall elect a replacement director, taking into consideration the region and sector of the vacated position. The replacement shall serve only the unexpired term of the director.	No counterpart in the IRR, relates to the internal rules of the organization.
	7	Duties and powers	6	Insertion of the power of supervision over Geographical Offices. Also inserted is the requirement that the Board shall likewise carry out the laws of the Republic of the	No counterpart in the IRR, relates to the internal rules of the organization.

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				Philippines, as it may affect the profession.	
	8	Board Meetings	7	Calling of a special meeting by board members have been reduced from 13 to 9 due to reduced number of directors. Reference to section on vacancies has been changed from number 6 to 5	No counterpart in the IRR, relates to the internal rules of the organization.
	9	Quorum	8	Renumbered but provisions are the same.	
VIII	1	<p>Qualification of EVP</p> <ol style="list-style-type: none"> 1. citizen of the Philippines 2. of good moral character 3. member in good standing of his/her chapter 4. holder of a valid CPA license 5. must have served a full two (2) year term as national director <p>6. must not be more than 70 years of age at the time of assuming the position of EVP</p>	1	<p>Qualifications for EVP</p> <p>1-4 – same</p> <p>5. must have served a full two (2) year term as director or at least 16 months as an acting national director, in cases where such a person was a replacement for a vacant position</p> <p>6. age limitations removed and replaced with the requirement that the person must have served as an active member of any National Standing Committee or an active member of an Annual National</p>	<p>No counterpart in the IRR, relates to the internal rules of the organization.</p> <p>Believed to be an age discriminatory provision of the by-laws and was presented to be removed.</p>

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				Convention Committee.	
	2	Same	2		
	3	Presidency is rotated on the Geographical Area sequence following Metro manila Visayas Luzon Mindanao	3	Rotation of presidency is based on both regional and sectoral rotation. The sequence of rotation is as follows: Metro Manila Visayas Luzon Mindanao For Sector rotation the following sequence is followed: Public Practice Commerce and Industry Education/Academe Government The sequence of rotation, commencing from 2005 to 2021 is provided therein. Provision on the waiver of rights to presidency continues without exception as to sectors violation.	Annex “A” ;paragraph “2” ;letter “e”; 3 rd paragraph. <i>“The PICPA shall adopt rules and regulations to implement this distribution of its national directors including the rotation of its president by sector in each of the regions and accordingly amend its Article of Incorporation and by-laws not later than ninety (90) days after the effectivity of this rules and regulations.”</i>
	4	Same	4		
	5	Executive Vice President	5	Included in the power of the Executive Vice President is the supervision of the Geographical Office and Regional Council	No counterpart in the IRR, relates to the internal rules of the organization.
	6	Vacancies	6	Additional provision in cases of	No counterpart in the IRR, relates

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				death of the EVP wherein the region from where the EVP is elected from shall elect a replacement, taking into consideration the sector represented by the EVP.	to the internal rules of the organization.
	7	Exe Com composed of the President, EVP, VPO and VP for prof development, Secretary and Treasurer. Some officers may not be board members	7	Exe Com composed of the Pres, EVP, VPO, Secretary and Treasurer, who are all board members	No counterpart in the IRR, relates to the internal rules of the organization.
	8	Appointed Officers from National Board: VP Operations VP Prof development and Research Treasurer Secretary	8	Appointed Officer from National Board: VP for Operations VP for Commerce and Industry VP for Government VP for Education VP for Public Practice Secretary Treasurer	No counterpart in the IRR, relates to the internal rules of the organization.
	9		9	Revision of the office of the Executive Director where the position is classified as full-time and has a term of four years, subject to annual review and may be removed by a 2/3 vote of the total number of the Board of Directors.	Annex "A" ;paragraph "2" ;letter "g"; 3 rd paragraph. <i>"It shall have a full time career Executive Director who shall implement the policies promulgated by the PICPA Board of Directors and shall have a direct supervision over the PICPA Secretariat."</i>
	10	VP Operations	10	Same	

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	11	VP for professional development and research	11	Vice President for Public Practice, commerce and Industry, Education/Academe and Government	No counterpart in the IRR, relates to the internal rules of the organization.
	12	Treasurer Required to submit audited financial statements w/in 105 days from the close of fiscal year. In charge of the Finance Committee.	12	Treasurer Responsible for ensuring compliance of financial reporting requirements of PICPA and its chapter offices and foundations	No counterpart in the IRR, relates to the internal rules of the organization.
	13	Secretary	13	Same	
	14	Vacancies	14	Same	
IX		New	IX -1	<p>Creation of Geographical Area Office for the four Geographical Areas. Composition shall be all national directors from the Geographical Area and the elected regional sectoral representatives of the Geographical Area.</p> <p>Duties include coordination of the various Regional Councils in the Geographical Area in terms of long term planning in administration and sectoral concern.</p> <p>The Geographical Office shall not exercise direct authority over the chapters and sectors nor have any control over the chapters and</p>	Provided for the implementation of the geographical area office as provided in the geographical area breakdown under the IRR. (Annex "A" ;paragraph "2" ;letter "e"; 2 nd paragraph)

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				sectors funds. They shall likewise be responsible in organizing geographical meetings, conventions and other activities to strengthen membership in the Geographical Areas.	
		New	2	Geographical Office shall be held in the city or province with greatest PICPA members. Metro Manila shall hold office at the PICPA building	No counterpart in the IRR, relates to the internal rules of the organization.
		New	3	Officers include the chairman elected among senior directors. Treasurer and Secretary	No counterpart in the IRR, relates to the internal rules of the organization.
		New	4	Meetings held every two months	
		New	5	Special meetings	
		New	6	Rules governing Geographical Office shall be based on rules created by the National Board	
IX	1	Composition of Regional Council: 1. Directors from the region 2. Presidents of the chapters of the region Composition of the Sectoral Council shall be composed of directors from the sector and nationally elected five (5)	X-1	Composition of Regional Council: 1. National Director from the region 2. Presidents of chapters belonging to such region. 3. Four Regional Sectoral Representatives No longer exists	No counterpart in the IRR, relates to the internal rules of the organization.

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		member council Duties of Regional and Sectoral Councils		Duties of Regional Council remain the same with the exclusion of Sectoral Councils, which have been eliminated.	
	2	Same	2	Same	
	3		3	Chairman shall be the director of the region. Metro Manila shall choose from among the directors. Provision relating to sectoral director removed. Regional Treasurer and Regional Secretary office maintained except for the removal of the sectoral council officers.	No counterpart in the IRR, relates to the internal rules of the organization.
	4		4	Provisions and words relating to sectoral councils removed	
	5		5	Special meetings	
		No counterpart	6	Regional Sectoral Representatives. Each sector per region shall elect a Regional Sectoral Representative who shall serve for a term of one year; they shall participate in both the Geographical Office and Regional Council.	No counterpart in the IRR, relates to the internal rules of the organization.

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				In cases of vacancy of the office of the Regional Sectoral representatives, the same shall be filled up by the Geographical Area Office.	
	6	Same	7		
X	1	Chapter Organization	XI-1	Same	
	2	Same	2		
	3	Membership of chapters from 7 to 15	3	Membership of chapters now from 8 to 16 directors	No counterpart in the IRR, relates to the internal rules of the organization.
	4	Chapter President	4	Additional rules require that a person to be elected as chapter president be required to have served as a chapter officer in the particular chapter.	No counterpart in the IRR, relates to the internal rules of the organization.
	5	Vice President	5	Same	
	6	Secretary	6	Same	
	7	Treasurer	7	Same	
		No counterpart	8	Sectoral directors for each sector shall be elected per chapter. The sectoral directors shall work with the President and the Regional Sectoral Representatives in order to promote the needs of the particular sectors.	No counterpart in the IRR, relates to the internal rules of the organization.
	8	Meeting	9	Same	
	9	Chapter Rules	10	Same	
	10	International affiliates	11	Same	

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	11	Rules on affiliates	12	Same	
XI	1	Comelec	1	Modified by removal of sectoral directors and council members and the inclusion of regional sectoral representatives	No counterpart in the IRR, relates to the internal rules of the organization.
	2	Same	2		
	3	Same	3		
	4	Chapter officers election made on any day of September	4	Election prescribed on the 30 th day of September, if falling on a Sunday, the next business day.	No counterpart in the IRR, relates to the internal rules of the organization.
	5	Regional Directors	5	Renamed National Directors	
	6	Formerly provisions on sectoral directors/officers whose offices no longer exist	6	Replaced by Regional Sectoral Representatives who shall be elected regionally and on a per sector basis	No counterpart in the IRR, relates to the internal rules of the organization.
	7	Provision contains the date of September 30 as election date	7	Provision relating to September 30 was removed because it was already stated in Section 4 above.	
	8	Provision contains reference to sectoral councils which no longer exist	8	Provision of sectoral councils removed.	
	9	Provisions for Regional Council elections and sectoral council.	9	Nominations for regional director remain the same except as to the qualification of sectors. Provisions for nomination of regional sectoral representatives is provided. A person nominated for regional director may not be nominated for	No counterpart in the IRR, relates to the internal rules of the organization.

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				<p>regional sectoral representatives.</p> <p>Requirement that a person running for National Director or Regional Sectoral Representative shall not change sectors for at least three years prior to the election.</p>	<p>“Turncoat” provision.</p>
10		<p>Qualifications for National Directors</p> <ol style="list-style-type: none"> 1. Filipino citizen 2. of good moral character 3. a member in good standing 4. a holder of a valid CPA license 5. A resident of the region/sector he/she represents for at least three (3) years immediately preceding the election <p>6. At least thirty five (35)</p>	10	<p>Qualification for National Directors</p> <ol style="list-style-type: none"> 1.-4. the same 5. A resident of the region and member of the sector he/she represents for at least three (3) years immediately preceding the election. 6. same 	<p>Annex “A” ;paragraph “2” ;letter “e”; 1st paragraph.</p> <p>“... A director can only represent a sector in a region if he/she has been a member in good standing in such sector in the region for at least two (2) years at the time of his/her nomination;”</p> <p>The two year limit was increased to three years to assure sectoral service.</p>

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		<p>years old at the time of the filing fo his /her certificates of candidacy</p> <p>7. Full term chapter president /sectoral council member for at least one (1) year immediately preceding his/her nomination.</p> <p>No counterpart</p>		<p>7.Full term chapter president or regional sectoral representative for at least one (1) year immediately preceding his/her nomination.</p> <p>Qualifications for Regional Sectoral Reps.</p> <ol style="list-style-type: none"> 1. Filipino Citizen 2. of good moral character 3. a member in good standing 4. holder of a valid CPA license 5. resident of the region and member of the sector he/she represents for the last 3 years prior to elections 6. at least 35 years of age on the date of filing of candidacy 7. has served as a chapter sectoral director for the particular sector for at least one year prior to the immediately preceding election. 	<p>No counterpart in the IRR, relates to the internal rules of the organization.</p> <p>No counterpart in the IRR, relates to the internal rules of the organization.</p>
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	11	List of Nominees state that the date of nomination for candidates be on September 8 whiles submission of the certificate of candidacy September 15	11	Dates have been changed such that nomination for candidates be on August 8 and the submission certificates of candidacy be issued by August 16 . This is to meet the 45 day requirement of the Comelec.	No counterpart in the IRR, relates to the internal rules of the organization.
	12	Same	12	Same	
	13	Same	13	Same	
XII	1	Annual Meeting of Picpa members	XIII -1	Second paragraph relating to the annual elections has been removed.	No counterpart in the IRR, relates to the internal rules of the organization.
	2	Same –special meeting	2	Same	
	3	Same – notice	3	Same	
	4	Same – quorum	4	Same	
	5	Same – vote	5	Same	
	6	Order of Business a. Proof of Required Notice of Meeting; b. Proof of Presence of Quorum; c. Reading and Approval of Minutes of Previous Meeting; d. Report of Activities during the Year; e. New Business; and f. Adjournment	6	Order of Business revised as follows: a. Call to order b. Proof of sending or publication of notice c. Certification as to presence of quorum d. Reading and approval of minutes e. Business arising from minutes f. Report of the President g. Report of the Treasurer h. New Business i. Adjournment	No counterpart in the IRR, relates to the internal rules of the organization.

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XIII	1	National Committee	XIV - 1	Same	
	2-7	Same	2-7	Same	
XIV	1	Finances	XV - 1		
	2	Same	2		
	3	Dues and other accounts Thirty five percent (35%) for the Chapter; Ten percent (10%) for the Regional Council; Ten percent (10%) for the Sectoral Council; Forty Five percent (45%) for the National Office;	3	Dues and other accounts Thirty five percent (35%) for the Chapter; Ten percent (10%) for the Geographical Area Office; Ten percent (10%) for the Regional Council; Forty Five percent (45%) for the National Office;	No counterpart in the IRR, relates to the internal rules of the organization.
	4-5	Same	4-5	Same	
		None	6	Limitation on expenditures by the Institute to 80% on fees collected. Board Meetings 11% Presidents expense 6%. Annual budget must be presented before disbursement of any expenses	No counterpart in the IRR, relates to the internal rules of the organization.
XV	1	Non-political association	XVI- 1	Same	
	2-4	Same	2-4	Same	
XVI	1	Rules of Order –same	XVII -1	Same	
XVI I	1	Rules of Conduct – same	XVII I – 1	Same	
XVI	1	Ethics Board	XIX-	Same	

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II			1		
	2-14	Same	2-14	Same	
		NEW	XX - 1	Long Range Planning Board – Board and term of members	No counterpart in the IRR, relates to the internal rules of the organization.
			2	Qualification of members	
			3	Functions	
			4	Appropriation	
			5	Chapter long range planning boards	
		NEW	XXI	CPE Council	Sec. 32 of the IRR making mandatory the requirement of the CPE
			1	Composition Chairman, Vice-Chairman and eight members for a term of three years each	
			2	Qualifications 3 members each from education and public practice and 2 members from government and commerce and industry	
			3	Functions	
			4	Funding – primarily coming from the funds from the PRC Accreditation processing. The national board will still approve budget.	
			5	Chapter CPE Council	
XIX	1	Amendments – same	XXII	Amendments – inclusion of	No counterpart in the IRR, relates

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				submission of proposed amendment to the Geographical Office and removal of Sectoral Council	to the internal rules of the organization.
XX	1	Transitory Provision	XXII I-1	Transitory provisions – effectivity date of January 2006 for election of chapter, regional sectoral representatives and national officers	No counterpart in the IRR, relates to the internal rules of the organization.
			2	Transitional Board for 2006, 2007, 2008	
			3	Transition for rotation of president shall be based on regional rotation until 2008 but full implementation shall be on 2009	
			4	Transitory powers to the Board to provide rules for the expeditious transition of the by-laws.	