PHILIPPINE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
ABU DHABI, UAE AFFILIATE

PICPA ABU DHABI BY-LAWS

SIGNING CEREMONY

19 November 2024



By-Laws

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1.0	Initial Adoption	November 2024	PICPA Abu Dhabi BOD
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INTRODUCTION

PICPA Abu Dhabi - As a PICPA international affiliate, the by-laws outlined here are established in accordance with the PICPA National Amended By-laws and the PICPA National Policy on International Affiliates.

All members of the Affiliate are expected to uphold and promote the best interests of the organization.

All members of the Affiliate are expected to uphold the highest standards of values and ethics.

All members of the Affiliate will be made aware of these by-laws and commit to following them.

These by-laws supersede all previously issued by-laws of PICPA Abu Dhabi.

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DEFINITION OF TERMS

PICPA National Office shall be referred to as PICPA NO in this document.

PICPA Abu Dhabi Board of Directors shall also refer as PICPA AUH BOD.

SUSTAINING LIFE MEMBER (SLM) - Any active member who pays an amount determined by the PICPA NO may be granted sustaining life membership and shall have all the rights, privileges and responsibilities of an active member, except the payment of the annual dues.

Honorary Life Member (HLM) - Any person who has been an active member of PICPA for a period of not less than twenty (20) years and who has significantly contributed to the advancement of the accounting profession, may be granted honorary life membership upon the recommendation of the Committee on Awards and the unanimous approval of the members of the National Board of Directors. Honorary life members shall have all the rights, privileges, and responsibilities of an active member, except the payment of the annual dues

Executive Committee- The executive committee shall be composed of President, Executive Vice President, Secretary and Treasurer.

ARTICLE I: NAME, OBJECTIVES AND SEAL

SECTION 1. NAME

The name of the Affiliate shall be: PICPA Abu Dhabi – A PICPA International Affiliate and shall also be known as PICPA Abu Dhabi Affiliate or PICPA AUH.

SECTION 2. OBJECTIVES

A. To enable the accountancy profession to discharge its public responsibilities more effectively.
B. To promote and maintain high professional standards in the accountancy profession.
C. To develop among its members high ideals of competence, ethical conduct, integrity, and civil consciousness.
D. To foster cordial, harmonious, and fruitful relations among its members.
E. To guard against the practice of the profession by unauthorized persons or entities.
F. To protect and enhance the integrity of the certificate of registration of the Certified Public Accountant.
G. To develop a treaty of friendship among its members.
H. To operate for the exclusive benefit of the present and future members of the Affiliate in the accounting profession.
I. To perform and undertake activities and all acts necessary to align and comply with the objectives and by-laws of the PICPA NO.

SECTION 3. SEAL

The seal of the Affiliate shall be the same as the seal prescribed by the PICPA NO of the Philippines Institute of Certified Public Accountants.

SECTION 4. OFFICE

The official address of the Affiliate shall be in Abu Dhabi, United Arab Emirates. The PICPA AUH BOD will pass a resolution annually to confirm the exact address of the Affiliate.

SECTION 5. ORGANIZATION

The Affiliate organization covers Abu Dhabi and other Emirates within United Arab Emirates.

ARTICLE II: COMPLIANCE ON THE LEGAL REQUIREMENTS TO ESTABLISH PRESENCE IN ABU DHABI

SECTION 1. ECONOMIC LICENSE

An economic license is required to legally conduct activities in the Country. However, the Affiliate will maintain its status as a non-profit organization.

Trade Name: PICPA Middle East Administrative Consultancy and Studies - LLC - S.P.C.

SECTION 2. NON-EXECUTIVE DIRECTOR / INDEPENDENT DIRECTOR

Owner's name in the Economic license.

SECTION 3. ROLES OF NON-EXECUTIVE DIRECTOR / INDEPENDENT DIRECTOR

See Appendix A for the Memorandum of Understanding between PICPA AUH and the independent director.

The Memorandum of Understanding (MOU) will detail the scope of rights and responsibilities of the Trade Name Owner and PICPA AUH. The MOU must be approved by PICPA AUH BOD.

ARTICLE III: MEMBERSHIP

SECTION 1. QUALIFICATIONS

All Certified Public Accountants whose names appear in the Registry of the Philippine Professional Regulation Commission and all members as classified under Article III Section 7, working or residing in the United Arab Emirates with valid visa are qualified to be admitted as member of the Affiliate.

SECTION 2. REGISTRATION

Unless he/she has already previously registered, every member heretofore admitted by the Professional Regulation Commission as Certified Public Accountant shall register with the Philippine Institute of Certified Public Accountants at the PICPA NO or at the nearest affiliate of his office or residence.

SECTION 3. CERTIFICATE OF MEMBERSHIP

It shall be the duty of every member qualified under Section 1 of this Article, to complete a membership form or its equivalent, which shall include his/her UAE residence or place of office, as the basis for the issuance of a Certificate of Membership in a form prescribed by the PICPA NO. The PICPA AUH BOD may require additional information or documentation when deemed necessary.

SECTION 4. GRANTING OF CERTIFICATE OF MEMBERSHIP

Every member of the Affiliate shall be entitled to a Certificate of Membership upon

A. Verification of his/her qualifications by the PICPA AUH BOD;

B. Payment of the required membership fees and dues in reference to ARTICLE IV, except for SLM and HLM; and

C. Oath of membership

SECTION 5. MEMBERSHIP OATH

Every new PICPA AUH member shall take the PICPA Membership Oath before the President, Director of Membership or any authorized Affiliate officer appointed by the President at any meeting of members.

SECTION 6. DUTIES AND RESPONSIBILITIES OF MEMBERS

A. To pay PICPA dues and other PICPA assessments as defined by PICPA AUH BOD.

B. To abide by the Articles of Incorporation and By-Laws and other issuances of PICPA NO and PICPA AUH.

C. To continually develop himself/herself professionally through compliance with prescribed Continuing Professional Education (CPE) requirements.

D. To actively participate in the activities of PICPA AUH.

SECTION 7. CLASSIFICATION OF MEMBERS

A. ACTIVE MEMBER. Active members shall apply to those who became members of PICPA AUH pursuant to Article III Sections 1 and 2 of these By-Laws.

B. ASSOCIATE MEMBER. Associate Members, on due application, may be admitted by the Affiliate with the approval of PICPA AUH BOD in compliance with PICPA NO provided they belong to any of the following categories:

1. Filipino citizens who are non-CPAs under the laws of the Philippines but who are Certified Public Accountants holding such equivalent title in any foreign country.
2. Former Filipino citizens previously registered as a Certified Public Accountant under the laws of the Republic of the Philippines.
3. Non-Filipino citizens who are Certified Public Accountants or holding such equivalent title in countries with which the Republic of the Philippines has diplomatic relations.

C. ASSOCIATE MEMBER OF THE AFFILIATE. Members who are Non-CPA Filipino citizens and graduates of accounting courses and/or practicing accounting/finance profession.

Associate members shall enjoy all the rights, privileges, and responsibilities of active members except the right to vote and to be elected as PICPA AUH BOD.

D. SUSTAINING LIFE MEMBER - as per Definition of Terms

E. HONORARY LIFE MEMBER- as per Definition of Terms

SECTION 8. MEMBER IN GOOD STANDING

A member in good standing is an active member whose membership dues of both PICPA NO and PICPA AUH are fully paid. Payment of dues follows the period set by PICPA NO. Members in good standing are obliged to:

A. Participate in Affiliate activities;

B. Attend at least one meeting in a year;

C. Involve in the election processes of PICPA AUH;

D. Possess a valid CPA license at any time; and

E. Act in a manner befitting of a professional.

SECTION 9. MEMBERSHIP DISPUTE

Any dispute on the membership, question thereof, including issues on affiliation of members shall be resolved by PICPA AUH BOD upon recommendation of the Committee on Membership.

ARTICLE IV: FEES AND DUES

SECTION 1. MEMBERSHIP FEES AND DUES

Every Member shall pay an annual membership fee as determined by PICPA AUH BOD, which includes PICPA

NO fees. No application for membership shall be considered unless it is accompanied by the required membership fees.

The dues shall be payable annually, provided that, a member joining during the year shall pay an amount corresponding to the full year's dues.

SECTION 2. OTHER FEES

These include obligations other than membership fees, such as but not limited to seminars, conferences, and other associated fees.

SECTION 3. REMITTANCE

The Affiliate shall adhere to the deadline for remitting membership fees to the PICPA NO.

ARTICLE V: TERMINATION AND REINSTATEMENT OF MEMBERSHIP

SECTION 1. TERMINATION, LOSS OR SUSPENSION OF MEMBERSHIP

Whereas PICPA membership maybe a condition to the continuing validity of the Certificate of Registration of Certified Public Accountants, loss of PICPA membership may be a sufficient cause for the revocation of the Certificate of Registration as a Certificate Public Accountant by the Professional Regulation Commission.

SECTION 2. VOLUNTARY TERMINATION OF MEMBERSHIP

Any member may resign from the membership in the Affiliate by notice in writing submitted to the Affiliate Secretary provided that such resignation shall be effective as of the date fixed in said notice. This is subject to the acceptance by the PICPA AUH BOD which shall be given within thirty (30) calendar days from receipt of said notice.

Termination of membership shall not free the said member from any of his previous other obligations and/or accountability to the Affiliate and/or PICPA NO.

The voluntary termination of membership set forth above shall not be understood as termination of membership with PICPA NO. This type of membership termination shall be communicated directly to the National Office of the PICPA.

SECTION 3. FAILURE TO PAY DUES

Any member whose dues or other accounts remain unpaid after the prescribed last day of payment as provided by PICPA NO shall automatically be dropped from the membership roster of the Affiliate upon the expiration of sixty (60) calendar days from the date the notice to that effect is sent via email, unless payment is affected prior to the expiration of the sixty (60) calendar days period.

SECTION 4. REINSTATEMENT OF MEMBERSHIP

Only upon compliance with Article III, Section 7.A and payment of all dues in arrears and/or obligations shall the PICPA AUH BOD accept the application for reinstatement of the member's bonafide membership status. The approval will be granted by PICPA AUH BOD and PICPA NO.

The Affiliate shall adopt the rules prescribed by the PICPA NO concerning the suspension, termination or loss of membership and for the reinstatement of members.

ARTICLE VI: ADMINISTRATION AND ORGANIZATOIN

SECTION 1. BOARD OF DIRECTORS (BOD)

The Affiliate shall be governed by Board of Directors composed of a eleven (11) elected members. They shall be referred collectively as PICPA AUH BOD.

The Board of Directors shall function as follows:

Director – Chairman of the Board, Chief Executive Officer, President and Head of Executive Committee
Director – Executive Vice President (President- Elect) and Head of Committee on Special Purpose
Director – Secretary
Director – Treasurer
Director – Committee on Professional Development and Research
Director – Committee on Membership
Director – Committee on Finance
Director – Committee on Publication and Press Relation
Director – Committee on Education
Director – Committee on Events and Sports
Director – Committee on Compliance

A majority of the BOD shall constitute a quorum to do business, and a majority vote of the members present shall be required for the approval of any Board Resolution or measure.

SECTION 2. QUALIFICATION OF THE BOARD OF DIRECTORS

Board of Directors shall have the following qualifications:

A. Must be a member in good standing for at least six (6) months before the election period.

B. Must be a holder of a valid visa issued by the United Arab Emirates.

C. Must be of sound health.

D. Must be of good moral character and has not been convicted of a crime of moral turpitude by final judgement or order by a court, or competent administrative body of an offense involving moral turpitude, fraud, embezzlement, theft, estafa, counterfeiting, misappropriation, forgery, bribery, false affirmation,

perjury or other fraudulent acts.

SECTION 3. ELECTION OF BOARD OF DIRECTORS

1. A committee on elections will be established close to election day to handle all duties and responsibilities related to the BOD elections.
2. The Executive Vice President shall automatically assume the role of President in the following term.
3. All Affiliate members shall elect the Executive Vice President and the BOD on May 16 of every year, simultaneous with the elections of PICPA NO or as decided by the PICPA AUH BOD.
4. Immediately after their election, the BOD except for the President and Executive Vice President shall organize and elect among themselves, Secretary, Treasurer, and Directors for Committees or as deemed necessary, who shall all serve for a term of one (1) fiscal year and until their successors are duly elected and qualified.
5. A written report of the results of elections should be transmitted forthwith by the incumbent Affiliate Secretary to the National Board and National Secretariat within fifteen (15) days after said election.
6. The Affiliate officers shall hold office for one (1) fiscal year from July 1st of the current calendar year to June 30th of the next calendar year and shall be eligible for re-election except for President and Executive Vice President.
7. The elected officers shall take their oath not later than the end of the fiscal year of their election and shall assume office beginning July 1st of the next fiscal year.
8. The officers of the Affiliate shall receive no remuneration for their services to the Affiliate and to PICPA NO.
9. At the end of the fiscal year, the outgoing officers shall submit a written transmittal report and turn over to his/her successor who shall duly acknowledge receipt of all funds, documents, books of accounts and records including accounting forms, other property and financial reports of the Affiliate. A copy of such written transmittal report duly acknowledged by the incoming successors shall be submitted by the incoming Affiliate President to the National Secretariat on or before July 31st of the current fiscal year.
10. In case of failure of the Affiliate to conduct the annual election on the date fixed in accordance with the Amended By-laws, the Affiliate Board shall report the matter to the National Board within seven (7) working days, explaining the reasons and circumstances for such failure of elections and recommending the nearest definite date for the election.
11. Please refer to Appendix B for recommended summary timeline of important election dates is as follows, in accordance with the prescribed dates of PICPA NO.

SECTION 4. TERM OF OFFICE

The BOD shall have a term of one (1) Gregorian calendar year and until their successors are duly elected and qualified, except for the Directors elected to fill vacancies occurring before the expiration of a particular term who shall hold office only for the unexpired term.

SECTION 5. VACANCIES

In case of any vacancy or vacancies in the Board by reason of death, resignation, incapacity, cancellation of

residence visa, or any other causes contained in these by-laws, it shall be filled up automatically by the candidate in the immediately preceding election who garnered the highest number of votes among the losing candidates and shall hold office to complete the term of the BOD who vacated his post.

If the vacancy is that of the President, the Executive Vice-President shall fill up the position, and the BOD shall elect among themselves the Executive Vice-President. If the Executive Vice- President is unable to assume the Office of the President, the remaining directors shall elect from among themselves who will fill up the position of President and Executive Vice President for the remaining term of office.

ARTICLE VII: DUTIES OF PICPA ABU DHABI

1. PICPA AUH shall plan and execute activities to carry out the objectives and purposes of PICPA.
2. PICPA AUH shall not do anything which is inconsistent with the provisions of the Amended Articles of Incorporation and By-laws of PICPA NO, PICPA AUH By-Laws or contrary to the interest and purposes of the PICPA NO.
3. PICPA AUH shall execute and enforce the rules and regulations promulgated by PICPA NO.
4. PICPA AUH shall plan and initiate such courses of action to increase and sustain membership in the Affiliate.
5. PICPA AUH shall establish close and harmonious relationships with PICPA NO, PICPA chapters in the Philippines and other International Affiliates to ensure the successful and efficient conduct of the various activities and functions of the International Affiliate for the mutual benefit of all.

ARTICLE VIII: DUTIES OF THE OFFICERS

It shall be the duty of the Officers to conduct the business and affairs of the Affiliate and to protect and foster the objectives of the Affiliate. The officers shall include the President, Executive Vice-President, Secretary, Treasurer, Directors and Committee Members.

SECTION 1. PRESIDENT

The President shall be the Chairman of the Board, Chief Executive Officer and Head of Executive Committee.

A. He/She shall exercise general supervision over the affairs of the Affiliate.

B. He/She shall ensure that the By-Laws as well as resolutions, directives, and policies issued by PICPA AUH, PICPA NO and legal bodies are complied with.

C. He/She shall preside at all meetings of the Affiliate.

D. He/She shall represent the Affiliate on all occasions and in all matters where it should be represented. He/She may appoint a proxy or representative to attend on his behalf provided the representative appointed is a BOD.

E. No person shall be elected President for more than one (1) term except for purposes of filling up a vacancy.

F. He/She may create a special committee as deemed necessary subject to the approval PICPA AUH BOD.

G. He/She may appoint Committee Members and representatives as needed by the Affiliate.

SECTION 2. EXECUTIVE VICE PRESIDENT (President-Elect)

The Executive Vice President shall be the President-Elect and Head of Special Purpose Committee.

A. He/She shall perform such functions as may be delegated to him/her by the President.

B. He/She shall be vested with all the powers and authorities and required to perform all of the duties of the President during the absence or incapacity of the President for any cause. In the event of the death, resignation, or removal of the President, the Executive Vice President shall serve as President during the remainder of the term of the office thus vacated.

C. He/She shall automatically become the President in the succeeding term.

D. No member of the Affiliate shall be elected Executive Vice President unless he/she has served as officer for at least 2 years.

SECTION 3. SECRETARY

The Secretary shall be primarily responsible for all the files/records of the Affiliate including but not limited to, Certificate of Affiliation, By-Laws, List of Members (past and current), Board Resolutions, and all Minutes of Meetings (BOD, Committee, and General Members).

A. He/she, together with the Executive Committee and the Director of Membership Committee, is authorized to access the data storage of the Affiliate.

B. He/she shall be responsible for giving all notices required to be given for meetings as well as for all other matters concerning the Affiliate.

C. He/She shall perform such functions as may be delegated to him/her by the President.

SECTION 4. TREASURER

The Treasurer shall:

A. Collect all fees, dues, or contributions from the members as required by these By-Laws and as may be authorized by the BOD to deposit all amounts at the authorized bank account.

B. Be a co-signatory with the President or, Executive Vice President, and/or other officers, based on the bank signatory matrix approved by the BOD, on all disbursements.

C. Take charge of the funds, properties and accounts of the Affiliates and remit to the PICPA National Treasurer the share of the PICPA NO in membership dues.

D. Provide a monthly financial report to the BOD for review and approval and prepare all other reports required by PICPA NO including but not limited to collections and disbursements.

E. Prepare final accounts for the financial year .

F. Serve as the representative of the PICPA National Treasurer in receiving all accounts receivable and dues to the PICPA NO from whatever source that may be received through the Affiliate.

G. To undertake the publication of the quarterly financial statement of the chapter in the chapter newsletter.

H. He/She shall perform such functions as maybe delegated to him/her by the President.

ARTICLE IX: AFFILIATE AUDITOR

The President shall recommend, for the approval by the BOD, the designation of the Affiliate Auditor from among the members in good standing, who is not a BOD member.

The appointed Auditor shall examine the books and records of the Affiliate from time to time during the fiscal year. He/she shall render a report to the PICPA AUH BOD whenever necessary, and a year-end report of the Affiliate's financial position and results of operations, which shall be submitted to the PICPA AUH BOD not later than July 31st of the following fiscal year, and which the PICPA AUH BOD shall in turn submit to the PICPA NO within ten (10) days from receipt thereof.

ARTICLE X: MEETINGS

SECTION 1. BOARD OF DIRECTORS

A. The BOD shall hold meetings at least quarterly or in such frequency as necessary either in person or electronically. During the first meeting, the recurring agenda, frequency, time, and place should be approved by the majority and should be recorded.

B. No prior notice shall be required for the subsequent meetings if held on a standard date, time and place previously approved by the BOD.

C. No subject matter requiring a quorum shall be acted upon unless notice thereof is given to the BOD at least 5 days before the day of the meeting.

D. The BOD may issue a proxy to attend on their behalf provided the representative is also a BOD. All votes/decisions casted by the Proxy shall be considered valid and authorized.

E. Every BOD is required to attend all BOD Meetings either in person or by proxy. The Quorum shall constitute the majority of the BOD.

SECTION 2. MINUTES OF MEETINGS PROCEDURE

A. CIRCULATION. Minutes of meetings shall be distributed within 5 days following the meeting.

B. FEEDBACK. The Board of Directors (BOD) is required to provide feedback within 3 days of receiving the minutes. If no objections are raised within this timeframe, the minutes will be deemed approved.

C. SIGNATURES. The minutes shall be signed by the President and Secretary.

D. FILING. Approved minutes will be filed in the Affiliates' records.

SECTION 3. ANNUAL GENERAL MEETING/GENERAL ASSEMBLY/MEMBERSHIP MEETING

A. There should be quarterly General Meetings/Membership Meetings/General Assembly for the Affiliate.

B. The meeting should include but not limited to the oathtaking of all new members.

C. The meeting should include but not limited to the President and Treasurer's Report.

D. Additional meetings may be scheduled, subject to approval by the BOD.

E. The agenda and invitation for meetings should be circulated to all members electronically no later than 21 days prior to the event.

F. 20 members shall constitute a quorum to do business, and a majority vote of the members present shall be required for the approval of any resolution or measure.

G. Hereunder is the suggested format for membership meetings:

1. Call to Order
2. Invocation
3. National Anthem (Philippines/United Arab Emirates)
4. Opening Remarks
5. Introduction and Induction of New Members
6. President's Time
7. Treasurer's Report
8. Committee Chairpersons Updates on Affiliate Activities
9. Introduction of Guest Speaker (Optional)
10. Address by Guest Speaker (Optional)
11. Open Forum (Optional)
12. Response (Optional)
13. Closing Remarks
14. Adjournment

SECTION 4. SPECIAL MEETINGS

Special meetings of the members of the Affiliate may be held at any time (a) upon call by the President, or (b) pursuant to a resolution of the Board, or (c) upon written request of not less than fifteen (15) members in

good standing, setting forth the objective thereof.

Duly qualified and approved Special Meetings shall be held in the place determined by the party calling the same provided that the same shall be held only within the Abu Dhabi, UAE or virtually.

ARTICLE XI: COMMISSION ON ELECTIONS

SECTION 1. COMMISSION ON ELECTIONS

There shall be a Commission on Elections (COMELEC) created to supervise the conduct of elections of the BOD. It shall be the duty of the COMELEC to conduct the elections in an efficient, effective, and independent manner.

Commission on Elections shall be referred to as COMELEC in this document.

SECTION 2. MEMBERSHIP OF COMELEC

The committee shall consist of five members: the incumbent President and four past presidents, provided they are not running for the Affiliate's elections.

SECTION 3. ELECTION RULES

The Affiliate's COMELEC shall prescribed the election rules subject to the approval of PICPA AUH BOD.

SECTION 4. NOMINATION PROCEDURE

Each member shall be entitled to nominate another fellow member for consideration. The nominee should accept the nomination in writing to be considered as candidate for election.

Nomination form for the Executive Vice President and Directors posts prescribed by the COMELEC shall be made available in due time.

SECTION 5. LIST OF NOMINEES

The list of nominees shall be circulated to all members by the COMELEC not later than the recommended dates as prescribed in Appendix B.

SECTION 6. MANNER OF VOTING

Voting for the election of the BOD shall be by ballot or via electronic communication and conducted on the day determined by the COMELEC.

ARTICLE XII: AFFILIATE COMMITTEES

SECTION 1. CREATION OF AFFILIATE COMMITTEES

There shall be created appropriate committees by the PICPA AUH BOD to carry out the action programs of the Affiliate. The suggested committees are the following:

A. Committee on Professional Development and Research
B. Committee on Finance
C. Committee on Events and Sports
D. Committee on Publications and Press Relations
E. Committee on Membership
F. Committee on Education
G. Committee on Compliance
H. Committee on Special Purpose
I. Executive Committee

Other Committees or sub-committees may be created in order to achieve committee work or objectives more effectively. The Committee shall be created immediately after the election of the Affiliate Officers. Members of the Committee shall be appointed and approved by the BOD.

At the start of the fiscal year, each committee shall propose a program of activities for the approval of the PICPA AUH BOD. Committee meetings shall be held at least once every quarter or as deemed necessary. Formal reports summarizing the activities of the Committee during the period and proposed activities shall be rendered to the PICPA AUH BOD.

SECTION 2. COMMITTEE ON PROFESSIONAL DEVELOPMENT AND RESEARCH (CPDR)

The functions of the Committee are:

A. To formulate a program of activities which will promote the professional advancement of the members of the Affiliate.

B. To recommend the topic and speaker for each activity of the Affiliate, for approval of the BOD.

C. To recommend such measures which will enhance the practice of the profession.

D. To coordinate with PICPA NO towards the active involvement of the members in developing and improving accountancy and finance profession.

E. To render at least a quarterly report to the BOD on the progress of committee work.

F. To determine the applicable CPD Units for the relevant activities conducted by the Affiliate.

G. All other duties as assigned by the President

SECTION 3. COMMITTEE ON FINANCE

The functions of the Committee on Finance are:

A. To prepare and submit the annual budget of the Affiliate for the approval by the BOD.

B. To study ways and means of improving the financial position of the Affiliate, including but not limited to identification and management of sponsors.

C. To study and recommend to the BOD appropriate action on all projects affecting the movement of general and special funds.

D. To assist the Treasurer in the collection of accounts.

E. To recommend to the BOD, in coordination with the Committee on Membership, appropriate action on members who are delinquent in the payment of their dues.

F. To render at least a quarterly report to the BOD on the progress of committee work.

G. All other duties as assigned by the President.

SECTION 4. COMMITTEE ON EVENTS AND SPORTS

The functions of the Committee are:

A. To spearhead the activities including but not limited to:

- Preparing and setting-up of guidelines and programs for seminars, trainings, workshops and other meetings
- Finding and arranging venues
- Coordinating with other committees when their assistance is required and
- Ensuring that the objectives of the event are met

B. To design a program of activities which will bring about more cordial and closer relations among members of the Affiliate and other affiliates, including but not limited to harnessing sports talents, and developing sport- consciousness among members.

C. To conduct fellowship get-togethers.

D. To render at least a quarterly report to the BOD on the progress of committee work.

E. All other duties as assigned by the President.

SECTION 5. COMMITTEE ON PUBLICATIONS AND PRESS RELATIONS (PR)

The functions of the Committee are:

A. To take charge of the publications of the Affiliate's newsletter, ensuring that the publication maintains a quality level and is issued periodically at a predetermined schedule.

B. To solicit, edit and "screen" materials and editorial contribution for the publication.

C. To take charge of transmitting to the National Office articles and manuscript intended for publications of the National Office.

D. To manage all PICPA AUH social media accounts including but not limited to Facebook, Instagram, LinkedIn, website and others.

E. To make sure that articles and contributions appearing in the Affiliate's newsletter are published as opinions of the authors or of the contributors and not those of the Affiliate.

F. The designation of the printing press which will handle the Affiliate's publication shall be recommended by the Committee on Publications, for the approval of the Affiliate President, whenever applicable.

G. The Affiliate, through the Committee on Publication, will handle exclusive distribution of the publication within its area, or recommend to the National Office an exclusive distributor, whenever applicable.

H. To render at least a quarterly report to the BOD on the progress of the committee work.

I. All other duties as assigned by the President

SECTION 6. COMMITTEE ON MEMBERSHIP

The functions of the Committee are:

A. To adopt and implement a program designed to generate membership in the Affiliate.

B. To process and recommend to the BOD for approval/disapproval the applications for membership.

C. To coordinate with other Committees in encouraging members to participate in Affiliate's activities.

D. To recommend to the BOD the grant of Affiliate awards to members for special achievements in the community.

E. To collect necessary information from members and use it strictly for membership related purposes.

F. To maintain an updated directory of members, specifying the status of their membership, addresses (residence, office and email), telephones (land phone and cellphones).

G. To obtain authorization from the members to collect and share their personal information.

H. To render a quarterly written report on the status of all members of the Affiliate (i.e.deceased, transferred to another affiliate, migrated to another country, delisted for non-payment of dues, new members, etc.) to the Secretariat.

I. To ascertain the actual membership of the Affiliate, keeping track of new, transferred and deceased members.

J. To generate good attendance during the membership meeting and other activities through circulars,

emails, telephone calls, personal contacts and other means.

K. To keep track of job opportunities from members in their respective firms and to coordinate with the PICPA AUH BOD in disseminating to other members such job opportunities.

L. To take adequate measures to ensure that transfer of members' personal data is in compliance with applicable Data Protection Legislations.

M. To obtain authorization from members to publish their photos taken during the official events on the social media platforms of the Affiliate.

N. To render at least a quarterly report to the BOD on the progress of the committee work.

O. All other duties as assigned by the President.

SECTION 7. COMMITTEE ON EDUCATION (EDUC)

A. To supervise the conduct of the CPA Review Program.

B. To coordinate with all concerned authorities in matters related to the conduct of the CPA Examinations.

C. To recommend to the BOD and spearhead other professional certification programs for the benefit of the members.

D. To render at least a quarterly report to the BOD on the progress of the committee work.

E. All other duties as assigned by the President.

SECTION 8. COMMITTEE ON COMPLIANCE

A. To ensure that the organization adheres to the policies and procedures of the Affiliates and to laws, regulations, and standards set forth by relevant government institutions, and other affiliated/regulatory bodies.

B. To ensure compliance with UAE Laws and regulations.

C. To monitor compliance with PICPA NO, PRC and Board of Accountancy.

D. To conduct at least quarterly review of the Affiliate's books and records for compliance purposes.

E. To oversee the handover of records and assets between outgoing and incoming officers.

F. To represent the Affiliate in other professional and civic organizations.

G. To render at least a quarterly report to the BOD on the progress of the committee work.

H. All other duties as assigned by the President.

SECTION 9. COMMITTEE ON SPECIAL PURPOSE

A. To take charge and manage special projects including but not limited to local/international conventions, conferences, community services, and collaborations between affiliates.

B. To take charge and investigate grievances and any purported violations of professional conduct received and to be presented to PICPA AUH BOD for resolution.

SECTION 10. EXECUTIVE COMMITTEE

There shall be an Executive Committee composed of the President, the Executive Vice President, the Secretary and the Treasurer, who are all elected members to the PICPA AUH BOD.

A. The Executive Committee shall have and may exercise the power to act, during the intervals between the meetings of the PICPA AUH BOD, on all matters relating to the management of the affairs and business of the Affiliate.

B. The Executive Committee shall be primarily tasked to implement the policies promulgated by the PICPA AUH BOD and PICPA NO.

ARTICLE XIII: ADVISORY COMMITTEE

The Advisory Committee shall be an independent non-executive committee composed of PICPA AUH past presidents who will provide guidance and advice on the organization, upon request of the BOD.

The committee shall be composed of at least three volunteer representatives amongst which they will elect a chairman, vice chairman and secretary with a term of one (1) year.

ARTICLE XIV: AFFILIATE ACCOUNTING SYSTEM REPORTS AND RECORDS

SECTION 1. FISCAL YEAR

The fiscal year of the Affiliate shall begin from July 1st until June 30th of the succeeding year.

SECTION 2. ACCOUNTING SYSTEM

The Affiliate shall design and keep its own accounting system provided that the system will facilitate preparing financial reports to meet statutory and PICPA NO requirements. All financial transactions related to the Affiliate's operation shall be recorded in a timely manner in the books of accounts. Proper internal control system should be observed.

Accounts receivables arising from activities must be collected within thirty (30) days from the last day of the month they were realized.

SECTION 3. REPORTS

In order that the PICPA NO may be informed of Affiliate finances, the following reports shall be submitted to the National Office:

A. MONTHLY REMITTANCE REPORT. Schedule of Monthly Remittance to the National Office (Appendix E) summarizing the monthly collections of the Affiliate and establishes the Affiliate's accountability to the National Office, to be submitted on or before the 20th day of the following month.

B. ANNUAL FINANCIAL REPORT. Annual Operating Report of the Affiliate on the highlights of its activities for the past year, new members recruited during the quarter, sports activities, etc.

C. ANNUAL MEMBER RECONCILIATION REPORT. Annual Reconciliation of Registered Members shall be submitted no later than January 15th.

SECTION 4. RECORDS

In general, the following records should be preserved indefinitely or permanently, in such a manner that the same should be easily available to the PICPA AUH BOD and to those properly authorized.

A. Economic License and Memorandum of Understanding

B. Certificate of Affiliation

C. Affiliate Bylaws and its Amendments. This shall be done consistent with the PICPA NO Articles of Incorporation and the By-Laws.

D. MEMBERSHIP RECORDS. Membership records shall be maintained and preserved. The membership files and database shall contain pertinent information about the member and a record of his account.

E. MINUTES OF MEETINGS. There shall be a record book of all of the Affiliate General Meetings, Board Meetings and Committee Meetings.

F. OFFICERS LIST. A list of the Affiliate Officers and BOD shall be filed, copy furnished the PICPA NO.

G. ACCOUNTING RECORDS. The Affiliate shall keep the following books of accounts:

1. Cash Receipts Book
2. Cash Disbursement Book
3. General Journal
4. General Ledger
5. Members Accounts/Subsidiary Ledgers
6. Accounts Payable
7. All official receipts, cash vouchers, and other source documents including supporting documents.

Over the course of time, the Affiliate would accumulate a considerable volume of correspondence and other documents, both in print and electronic form. These should be reviewed prior to the conclusion of each

officer's term of office and those documents and records with no material or relevant value may be discarded.

ARTICLE XV: FREE AND HARMLESS CLAUSE

The Affiliate agree to hold harmless PICPA and/or its board of directors and officers from and against all claims and liabilities brought about by willful neglect, and lapse of judgment, among others, at any time and at any way arising out of or relating to the affiliation.

ARTICLE XVI: INDEMNITY CLAUSE

The Affiliate shall indemnify PICPA and/or its board of directors against all costs incurred in connection with any civil, criminal, administrative suit or proceedings to which PICPA may be, or is made a party by reason of its services to the Affiliate.

ARTICLE XVII: PICPA FOUNDATION SUPPORT

The Affiliate supports the Philippine Institute of Certified Public Accountant's Foundation.

ARTICLE XVIII: AMENDMENTS AND REVISIONS

Any amendment to, or revision of this by- laws shall be submitted by the PICPA AUH BOD to PICPA NO for approval.

ARTICLE XIX: TERMINATION

PICPA NO reserves the right to terminate the international affiliation when the continuance of the agreement is inimical or prejudicial to the very core of its existence and purpose.

ARTICLE XX: EFFECTIVITY

The provisions of this bylaws shall be effective upon the issuance of the Certificate of Affiliation from PICPA NO.

APPENDICES (TO BE PROVIDED BY PICPA AUH BOARD)

Appendix A	Memorandum of Understanding
Appendix B	Recommended summary timeline of important election dates
Appendix C	Members list
Appendix D	Affiliate officers with signature specimen
Appendix E	Official members form format with curriculum vitae (Application to renew every fiscal year)
Appendix F	Remittance and collection form
Appendix G	Annual reconciliation of register of members
Appendix H	Notice of Board Meeting invitation with agenda
Appendix I	Notice of General Assembly invitation with agenda
Appendix J	Minutes of Meetings Format for the BOD meetings, Annual General Assembly, General

Meetings, Special Meetings and Committees meetings
Appendix K Proxy Forms for Meetings
Appendix L COMELEC – Certificate of Candidacy/Nomination Acceptance
Appendix M Acceptance form of responsibility by the officers and adherence to the PICPA AUH By-Laws (oath of office)
Appendix N Acceptance of Appointment by committee members
Appendix O Monthly Remittance Report
Appendix P Treasurer's Report
Appendix Q Vouchers (Collection and Payment)

RECOMMENDED SUMMARY TIMELINE OF IMPORTANT ELECTION DATES

1. 2nd Saturday of March – COMELEC Members Confirmation
2. March 16 3rd Saturday of March– Open Nominations for the BOD
3. April 16 4th Saturday of March- Deadline on Confirmation of Nominations
4. Apil 30 - 3rd Saturday of April - Circulate Candidates to Members and through social media platforms
5. May 10 - 16 - Election
6. 3rd week of May – COMELEC to declare elected BOD
7. 3rd week of May – BOD to meet for Committee Heads Appointments
8. 4th week of May – Submit report of election to PICPA NO
9. June 1 to 30 – Handover of responsibilities
10. July 01 – The Board of Directors will officially assume office.
11. July 01 to July 30 – Oathtaking and Incoming President transmittal report to submit to PICPA NO Secretariat

Endorsed by the Committee on Compliance

Celeste Medrano
Member

Maureen Gumabong
Member

Jerry Fenerelle
Member

Loida Haydee Reyes
Secretary

Howell Perez
Vice Chairperson

Diana Mabborang Peralta
Chairperson

Approved by the Board of Directors 8 November 2024

Francis Pansoy
Director for Ways and Means

Jeffrey Donato
Director for Publications and Press Relations

Lez Arly Magdadaro – Bayon-on
Director for Professional Development and Research

Jesca Española - Cresino
Director for Membership

Roxane Tomista-Dominguez
Director for Events and Sports

Paul John Perez
Director for Education

Marebel Resmenia
Treasurer

Monica Encarnacion - Catena
Secretary

Mildred Mumar - Nuez
Executive Vice President

Jonathan de la Cruz
President

Witnessed by

Mary Beth L. Junio

Carlo Miguel Bautista

Maria Sharina B. De Dios

Loida Hazelee T. Reyes

Maria Amelia Reyes-Pascua