

pro file
(NON-STOCK)

ARTICLES OF INCORPORATION
OF
ASSOCIATION OF GOVERNMENT ACCOUNTANTS
OF THE PHILIPPINES (AGAP), INCORPORATED

(Name of Corporation)

KNOW ALL MEN BY THESE PRESENTS:

The undersigned incorporators, all of legal age and majority of whom are residents of the Philippines, have this day voluntarily agreed to form a non - stock and non - profit association under the laws of the Republic of the Philippines.

THAT WE HEREBY CERTIFY :

FIRST: The name of the said association shall be:

ASSOCIATION OF GOVERNMENT ACCOUNTANTS
OF THE PHILIPPINES (AGAP), INCORPORATED

SECOND: A . That the purpose or purposes for which such association is incorporated are:

- a. To promote and maintain high professional and ethical standards among its members and personnel involved in government accounting;
- b. To encourage and promote programs towards continuing quality education through training, seminar workshop, scholarship and for a;
- c. To promote better understanding, mutual assistance and cooperation among its members and safeguard the common interest and welfare of its members;
- d. To actively participate in the conceptualization and/or implementation of policy reforms improvement in the accounting of the bureaucracy.

THIRD: That the place where the principal office of the association is to be established is at :

No./Street Metro Manila, Philippines (If applicable)

City/Town _____ Province _____

FOURTH: That the term for which the association is to exist is fifty (50) years from and after the date of issuance of the certificate of incorporation.

FIFTH: That the names , nationalities, and residences of the incorporators of the association are as follows:

Name	Nationality	Residence (Complete Address)
<u>Cyril E. Ramos</u>	<u>Filipino</u>	<u>B-15 L-22, La Mesa Homesite, Novaliches, QC</u>
<u>Gregorio C Rulloda</u>	<u>Filipino</u>	<u>36 Peugeot St., Village East, Cainta, Rizal</u> <u>219 New Delhi St, Annex 12 Betterliving Subdiv, Parafiaque</u>
<u>Liberty M Toledo</u>	<u>Filipino</u>	<u>30 Mayo Street, Quezon City</u>
<u>Evelyn V. Guerrero</u>	<u>Filipino</u>	<u>13 Waling-waling, Modesta Vill., San Mateo, Rizal</u> <u>B-409 L-22 Metro Gate Subdiv, Loma De Gato, Marilao, Bulacan</u>
<u>Ma Mileguas M Leyno</u>	<u>Filipino</u>	<u>L-29 B-68 Schilling St., P-8 North Fairview Park Subdiv., QC</u> <u>37 Hermacon Compound, Lias, Marilao, Bulacan</u>
<u>Normita A Palisoc</u>	<u>Filipino</u>	<u>1081 Cor Del Pilar & Silang Sts., South Cembo, Makati City</u>
<u>Corazon A Saldivar</u>	<u>Filipino</u>	<u>13 Nevada Street, Camella Homes, Bacoor, Cavite</u>
<u>Romeo C Castro</u>	<u>Filipino</u>	<u>21 Botolan St., Araneta Subdiv., Quezon City</u>
<u>Susan J Avellanoza</u>	<u>Filipino</u>	<u>70 Don Rufino Ave., Tahanan Vill., Parañaque, MM</u>
<u>Lorna C Torres</u>	<u>Filipino</u>	<u>Binalonan, Pangasinan</u>
<u>Ruperto P Somera</u>	<u>Filipino</u>	<u>733 Pepito St., Poblacion Oriental, Consolacion, Cebu</u>
<u>Roseadel A Ocbina</u>	<u>Filipino</u>	<u>2 Ramos St., Balungao, Calumpit, Bulacan</u>
<u>Aristeo O Reyes</u>	<u>Filipino</u>	
<u>Reynaldo A Capangpangan</u>	<u>Filipino</u>	
<u>Alejandro B Coscos</u>	<u>Filipino</u>	

SIXTH: That the number of trustees of the association shall be Fifteen (15) and that the names, nationalities and residences of the first trustees of the association are as follows:

Name	Nationality	Residence (Complete Address)
<u>Cyril E Ramos</u>	<u>Filipino</u>	<u>B-15 L-22, La Mesa Homesite, Novaliches, QC</u>
<u>Gregorio C Rulloda</u>	<u>Filipino</u>	<u>36 Peugeot St., Village East, Cainta, Rizal</u>

<u>Liberty M Toledo</u>	<u>Filipino</u>	<u>219 New Delhi St, Annex 12 Betterliving Subdiv, Parañaque</u>
<u>Evelyn V. Guerrero</u>	<u>Filipino</u>	<u>30 Mayo Street, Quezon City</u>
<u>Ma. Mileguas M Leyno</u>	<u>Filipino</u>	<u>13 Waling-waling, Modesta Vill., San Mateo, Rizal</u>
<u>Normita A Palisoc</u>	<u>Filipino</u>	<u>B-409 L-22 Metro Gate Subdiv, Loma De Gato, Marilao, Bulacan</u>
<u>Corazon A Saldivar</u>	<u>Filipino</u>	<u>L-29 B-68 Schilling St., P-8 North Fairview Park Subdiv., QC</u>
<u>Romeo C Castro</u>	<u>Filipino</u>	<u>37 Hermacon Compound, Lias, Marilao, Bulacan</u>
<u>Susan J Avellanoza</u>	<u>Filipino</u>	<u>1081 Cor Del Pilar & Silang Sts., South Cembo, Marikina City</u>
<u>Lorna C Torres</u>	<u>Filipino</u>	<u>13 Nevada Street, Camella Homes, Bacoor, Cavite</u>
<u>Ruperto P Somera</u>	<u>Filipino</u>	<u>21 Botolan St., Araneta Subdiv., Quezon City</u>
<u>Roseadel A Ocbina</u>	<u>Filipino</u>	<u>70 Don Rufino Ave., Tahanan Vill., Parañaque, MM</u>
<u>Aristeo O Reyes</u>	<u>Filipino</u>	<u>Binalonan, Pangasinan</u>
<u>Reynaldo A Capangpangan</u>	<u>Filipino</u>	<u>733 Pepito St., Poblacion Oriental, Consolacion, Cebu</u>
<u>Alejandro B Coscos</u>	<u>Filipino</u>	<u>2 Ramos St., Balungao, Calumpit, Bulacan</u>

SEVENTH: That the capital of the association was contributed by the incorporators and directors who are also members of the association as follows:

<u>Name</u>	<u>Contribution</u>
<u>Cyril E Ramos</u>	<u>P1,000.00</u>
<u>Gregorio C Rulloda</u>	<u>1,000.00</u>
<u>Liberty M Toledo</u>	<u>1,000.00</u>
<u>Evelyn V. Guerrero</u>	<u>1,000.00</u>
<u>Ma. Mileguas M Leyno</u>	<u>1,000.00</u>
<u>Normita A Palisoc</u>	<u>1,000.00</u>
<u>Corazon A Saldivar</u>	<u>1,000.00</u>
<u>Romeo C Castro</u>	<u>1,000.00</u>
<u>Susan J Avellanoza</u>	<u>1,000.00</u>
<u>Lorna C Torres</u>	<u>1,000.00</u>
<u>Ruperto P Somera</u>	<u>1,000.00</u>
<u>Roseadel A Ocbina</u>	<u>1,000.00</u>
<u>Aristeo O Reyes</u>	<u>1,000.00</u>
<u>Reynaldo A Capangpangan</u>	<u>1,000.00</u>
<u>Alejandro B Coscos</u>	<u>1,000.00</u>
<u>TOTAL</u>	<u>P15,000.00</u>

- With list of additional members, certified by the Secretary under oath and marked as Annex "A".
- No list of additional members attached.

(Please check appropriate box)

EIGHTH: That no part of the income which the association may obtain as an incident to its operation shall be distributed as dividends to its members, trustees or officers subject to the provisions of the Corporation Code on dissolution. Any profit obtained by the association as a result of its operation, whenever necessary or proper shall be used for the furtherance of the purposes enumerated in Article II, subject to the provision of Title XI of the Corporation Code of the Philippines.

NINTH: That Corazon A Saldivar has been elected by the members as Treasurer of the association to act as such until his/her successor is duly elected and qualified in accordance with the by-laws; and that as such Treasurer, he / she has been authorized to receive for and in the name and for the benefit of the association all contributions or donations paid or given by the members.


TENTH: That the association manifests its willingness to change its corporate name in the event another person, firm or entity has acquired a prior right to use the said firm name or one deceptively or confusingly similar to it.

ELEVENTH: That the association shall comply with the requirements for non-stock corporations in the course of its operation.

In Witness Whereof, we have hereunto signed this Articles of Incorporation, this 23rd day of June, 2005, in the City / Municipality of Manila Province of _____, Philippines.

 Cyril E Ramos	 Normita A Palisoc	 Ruperto P Somera
 Gregorio C Rulloda	 Corazon A Saldivar	 Roseadel A Ocbina
 Liberty M Toledo	 Romeo C Castro	 Aristeo O Reyes
 Evelyn V. Guerrero	 Susan J Avellanoza	 Reynaldo A Capangpangan
 Ma. Mileguas M Leyno	 Lorna C Torres	 Alejandro B Coscos

WITNESSES:


ANTONIO LUGO


TINA ROSE MARIE CANDIA

(All incorporators appearing on the fifth article and the two witnesses should affix their signatures on the blanks provided in this page above their respective names.)

ACKNOWLEDGEMENT

Republic of the Philippines)

QUEZON CITY S.S. **QUEZON CITY**

BEFORE ME, a Notary Public in and for **QUEZON CITY**, this day of **SEP 27 2005** personally appeared :

Name	Community Tax Certificate No.	Date & place Issued
Cyril E Ramos	22854335	02-09-05 Quezon City
Gregorio C Rulloda	21734688	01-16-05 Manila
Liberty M Toledo	100	01-10-05 Manila
Evelyn V Guerrero	1200400000024	02-24-05 Manila
Ma. Mileguas M Leyno	17203274	01-14-05 Quezon City
Normita A Palisoc	13993827	02-04-05 Manila
Corazon A Saldivar	1200422882041	02-16-05 Quezon City
Romeo C Castro	13994168	02-02-05 Manila
Susan J Avellanoza	14644880	01-12-05 Makati City
Lorna C Torres	14006876	02-28-05 Manila
Ruperto P Somera	15727177	01-26-05 Quezon City
Roseadel A Ocbina	13605110	01-10-05 Paranaque City
Aristeo O Reyes	12004 19345677	02-14-05 Binalonan, Pang.
Reynaldo A Capangpangan	082965779	01-05-05 Cebu City
Alejandro B Coscos	12272535	01-14-05 Calumpit, Bulacan

all known to me and to me known to be the same persons who executed the foregoing Articles of Incorporation and they acknowledged to me that the same is their free and voluntary act and deed.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my notarial seal on the date and at the place first above written.

Doc. No. 47 ;
 Page No. 1 ;
 Book No. 119 ;
 Series of 200 .

NOTARY PUBLIC
 Until December 31, 20__
JOEL G. GORDOLA
 Notary Public
 Until December 31, 2008
 ROLL NO. 25103
 PTR NO. 0016425;1/03/05; Q.C.

**ASSOCIATION OF GOVERNMENT ACCOUANTANTS OF THE
PHILIPPINES (AGAP), INCORPORATED**

C/O office Of the Assistant Ombudsman, Finnace and Administrative Office
Ombudsman Building, Agham Road, Government Center
North Triangle, Diliman, Philippines
Telefax: (632) 926-8776; 926-8771

**AGAP OFFICERS AND BOARD OF TRUSTEES/DIRECTORS
AND THEIR TIN**

<u>NAME</u>	<u>TIN</u>
CYRIL E. RAMOS	109343509
GREGORIO C. RULLODA	107662020
LIBERTY M. TOLEDO	102312955
EVELYN V GUERRERO	111333633
MA. MILEGUAS M. LEYNO	134646046
NORMITA A. PALISOC	115726755
CORAZON A. SALDIVAR	134634774
ROMEO C. CASTRO	135229708
SUSAN J. AVELLANOZA	115601496
LORNA C. TORRES	135906994
RUPERTO P. SOMERA	122379853
ROSEADEL A. OCBINA	124207044
ARISTEO O. REYES	135803644
REYNALDO A. CAPANGPANGAN	139926339
ALEJANDRO B. COSCOS	131937985


Submitted by: MA MILEGUAS M LEYNO

Secretary

(Non-Stock)

BY-LAWS
OF
ASSOCIATION OF GOVERNMENT ACCOUNTANTS
OF THE PHILIPPINES (AGAP), INCORPORATED

(Name of Corporation)

ARTICLE I

MEETINGS

Section 1. Annual Meetings - The annual meetings of the members shall be held at the principal office of the association on October of each year. The President shall render his annual report to the members regarding the activities of the association. The election directors shall also be held during this regular meeting.

Section 2. Special Meetings - Special meetings of the members shall be called as the need thereof arises, by the Board of Trustees or the President or upon petition of 1/3 of the general membership.

Section 3. Notices - Notices of the time and place of annual, and special meetings of the members shall be given either personally or by special delivery mail, at least two (2) weeks before the date set for such meeting. The notice of every special meeting shall state briefly the purpose or purposes of the meeting.

Section 4. Quorum - A quorum for any meeting of the members shall consist of a majority of the members and a majority of such quorum may decide any question at the meeting, except those matters where the Corporation Code requires the affirmative vote of a greater proportion.

Section 5. Order of Business - The order of business at the annual meeting of the members shall be as follows:

- a. Proof of service of the required notice of the meeting.
- b. Proof of the presence of a quorum.
- c. Reading and approval of the minutes of the previous annual meeting.
- d. Unfinished business.

- e. Report of the President.
- f. Election of the Trustees for the ensuing year.
- g. Other matters.

Section 6. Voting Proxy - Each member shall be entitled to one vote, and he may vote either in person or by proxy which shall be in writing and filed with the Secretary of the association before the scheduled meeting.

ARTICLE II

TRUSTEES

Section 1. Board of Trustees - The corporate powers of the association shall be exercised, its business conducted and its property controlled by the Board of Trustees.

Section 2. Qualifications - The trustees to be elected must be of legal age and members of the association.

Section 3. Disqualification of Trustees or Officers - No member convicted by final judgment of an offense punishable by imprisonment for a period exceeding six (6) years, or a violation of the Corporation Code of the Philippines committed within five (5) years prior to the date of his election or appointment, shall qualify as a trustee or officer.

Section 4. Term of Office of Trustees - The trustees shall hold office for one year and until their successors are duly elected and qualified.

ARTICLE III

OFFICERS

Section 1. Officers - The officers of the association shall be a President, a Vice-President, a Secretary, and a Treasurer. They shall be elected by the Board of Trustees from among themselves. The Board may combine compatible offices in a single person.

Section 2. Term of Office of Officers - All officers of the association shall hold office for one year and until their successors are duly elected and qualified.

ARTICLE IV

FUNCTIONS & POWERS OF OFFICERS

Section 1. President - The President shall be the Chief Executive Officer of the association. He shall preside in all meetings of the members of the association and the board of trustees.

He shall execute all resolutions of the Board of Trustees. He shall be charged with directing and overseeing the activities of the association. He shall submit to the Board as soon as possible after the close of each fiscal year, and to the members of each annual meeting, a complete report of the activities and operations of the association for the fiscal year under his term.

Section 2. Vice-President - The Vice-President, if qualified, shall exercise all powers and perform all duties of the President during the absence or incapacity of the latter and shall perform duties that maybe assigned by the Board of Trustees.

Section 3. Secretary - The Secretary shall give all notices required by these by-laws and keep the minutes of all meetings of the members and of the Board of Trustees in a book kept for the purpose. He shall keep the seal of the association and affix such seal to any paper or instrument requiring the same. He shall have custody of the members register and the correspondence files of the association. He shall also perform all such other duties and work as the Board of Trustees may from time to time assign to him.

Section 4. Treasurer - The Treasurer shall have charge of the funds, receipts and disbursements of the association. He shall keep all moneys and other valuables of the association in such banks as the Board of Trustees may designate. He shall keep and have charge of the books of accounts. He shall also perform such other duties and functions as may be assigned to him from time to time by the Board of Trustees. He shall post a bond in such amount as may be fixed by the Board of Trustees.

ARTICLE V

MEMBERS

Section 1. Qualifications for Membership - The board shall determine the qualifications of an applicant for membership.

Section 2. Rights of Members - A member shall have the following rights:

- a. To exercise the right to vote on all matters relating to the affairs of the association;
- b. To be eligible to any elective or appointive office of the association;
- c. To participate in all deliberations / meetings of the association;

- d. To avail of all the facilities of the association;
- e. To examine all the records or books of the association during business hours.

Section 3. Duties and Responsibilities of the Members - A member shall have the following duties and responsibilities:

- a. To obey and comply with the by-laws, rules and regulations that may be promulgated by the association from time to time;
- b. To attend all meetings of the association;
- c. To pay membership dues and other assessments of the association.

ARTICLE VI

SUSPENSION, EXPULSION AND TERMINATION OF MEMBERSHIP

Suspension, expulsion and termination of membership, shall be in accordance with the rules and regulations of the association.

Any member of the association may file charges against a member by filing a written complaint with the Secretary of the association. The Board of Trustees shall call a special meeting to consider the charges. The affirmative vote of majority of all the trustees shall be necessary to suspend a member; Provided that where the penalty is expulsion, the affirmative vote of majority of all the members of the association shall be necessary.

ARTICLE VII

FUND

Section 1. Funds - The funds of the association shall be derived from admission fees, annual dues and special assessments of members, gifts, or donations.

Section 2. Disbursements - Withdrawal from the funds of the association, whether by check or any other instrument shall be signed by the Treasurer and countersigned by the President. If necessary, the Board of Trustees may designate other signatories.

Section 3. Fiscal Year - The fiscal year of the association shall be from January 1st to December 31 of each year.

ARTICLE VIII
CORPORATE SEAL

Section 1. Form - The corporate seal of the association shall be in such form and design as may be determined by the Board.

ARTICLE IX
AMENDMENTS OF THE BY-LAWS


Section 1. Amendments - These by-laws, or any provision thereof, may be amended or repealed by a majority vote of the members and by a majority vote of the Trustees at any regular or special meeting duly held for the purpose.

Adopted this 23rd day of June, 2004 in Manila
by the affirmative vote of the undersigned members representing a majority of the members of the association in a special meeting duly held for the purpose.

(Note: 1. If filed with Articles of Incorporation, these by-laws should be signed by all incorporators;

2. If filed after incorporation, should be signed by majority of the members and should submit Board of Trustees certificate for the adoption of the by-laws)


Cyrl E Ramos

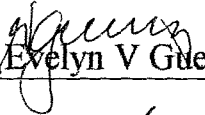

Romeo C Castro



Gregorio C Rulloda



Susan J Avellanoza


Liberty M Toledo

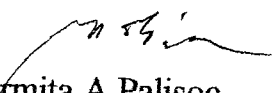

Lorna C Torres



Evelyn V Guerrero


Ruperto P Somera


Ma. Mileguas M Leyno

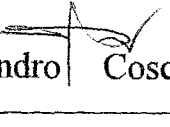

Roseadel A Ocbina


Normita A Palisoc


Aristéco O Reyes


Corazon A Saldivar


Reynaldo A Capangpangan


Alejandro Coscos

COVER SHEET

ASSOCIATION OF GOVERNMENT ACCOUNTANTS OF THE PHILS.
(AGAP) INC.

(Company's Full Name)

METRO MANILA

(Company's Address: No. Street City/Town/Province)

N/A

(Company's Telephone Number)

DECEMBER 31

(Fiscal Year Ending)
(Month & Day)

APRIL

(Annual Meeting)

AMENDED BY LAWS

(FORM TYPE)

N/A

(Amendment Designation if Applicable)

N/A

(Secondary License Type, if any)

LOU

Casualty

DTU

S.E.C. Reg. No.

Central Receiving Unit

File Number

Document I.D.

NEW
BY-LAWS

OF THE

ASSOCIATION OF GOVERNMENT ACCOUNTANTS OF

THE PHILIPPINES, (AGAP), INC.

ARTICLE I- NAME

Section 1. This Association shall be known as the Association of Government Accountants of the Philippines, Inc., or AGAP, INC.

ARTICLE II- OFFICE

Section 1. The Association shall maintain its principal office in Manila, Philippines.

ARTICLE III- OBJECTIVES

Section 1. The Association which is a non-profit and non-political professional and civic organization, shall endeavor to pursue the following objectives *aside from those mentioned in the Articles of Incorporation:* corrected by: EDGAR P. C. MORA

- a) To promote and maintain high professional and ethical standards among its members and personnel involved in government accounting.
- b) To encourage and promote programs towards continuing quality education through training, seminar workshop, scholarship and other fora.
- c) To promote better understanding, mutual assistance and cooperation among its members and safeguard the common interest and welfare of its members.
- d) To actively participate in the conceptualization and/or implementation of policy reforms improvement in the accounting of the bureaucracy.

ARTICLE IV- MEMBERSHIP

Section 1. All certified Public Accountants and any government employee holding position belonging to any level of the career service and performing functions and/or works pertaining to government accounting and fiscal control and management, are eligible for regular membership subject to the approval of the majority of the members of the Board of Directors and upon payment of such dues and fees as herein prescribed. The Board may, however, confer special or honorary membership as defined under Section 2 and 3 in this Article.

Section 2. Special membership shall be open to all members of good standing who have retired or separated from the government service.

Section 3. Honorary membership shall be awarded to any high ranking official of the government, educator, businessman or practicing certified public accountant who had been noted for his exemplary/outstanding accomplishment in the field of accountancy and fiscal administration, and sympathetic to the cause of the Association

Section 4. There shall be a membership fee of Fifty Pesos (P50.00) and annual dues of Three Hundred Pesos (P300.00). Lifetime membership fee is for One Thousand Pesos (P1,000.00)

Honorary and special members shall be exempted from the payment of membership fees and dues.

Section 5. All members of good standing shall uphold the By-Laws, policies, rules and regulations of the Association and shall abide by the decisions of any internal body constituted by the Association. They shall be punctual in the payment of fees, dues and such other assessments as may be prescribed by the Board.

Section 6. Membership may be terminated by : (a) resignation from the Association; (b) expulsion for cause after investigation and hearing by the Board; and (c) resignation or separation from government service unless he opted to become a special member pursuant to Section 2, Article IV of this By-Laws.

Section 7. Members shall be dropped from the rolls upon due notice for failure to pay their annual dues. Re-admission shall be contingent on the payment of all back dues either in full or by installment basis upon approval of the Board.

ARTICLE V.-GOVERNING BODY AND OFFICERS

Section 1. The governing body of the association shall be the Board of Directors of fifteen (15) members, who shall be elected once every two (2) years by and from the regular members at the annual general membership meeting of the Association.

Section 2. Only regular members of good standing are eligible for nomination and election to the Board of Directors.

Section 3. Regular members may vote in person or by proxy in election of the Board of Directors. Proxies shall be in writing, signed by the regular member and filed

before the scheduled meeting with the Secretary and shall be valid only for the meeting for which it is intended

Section 4. The Board of Directions shall elect from among its members, the

(a) National President

(b) Executive Vice-President

(c) Vice-President for Internal Affairs

(d) Vice-President for External Affairs (in charge of Local Government Affairs)

(e) Secretary

(f) Treasurer

(g) Auditor

(h) Assistant Auditor

(i) Assistant Secretary

(j) Assistant Treasurer

ARTICLE VI-DUTIES AND RESPONSIBILITIES OF OFFICERS

Section 1. The National President shall be the Chairman of the Board of Directors and shall preside in all meetings of the Board and of the members in any general meeting;

he/she shall be responsible for the implementation of all policies, rules, regulations and activities duly approved by the Board or by members of the Association; he/she shall execute such documents for and in the name of the Association within the limits of its authority. He/she shall render orally or in writing as may be necessary such reports as are needed to keep the other officers and the members of the Association duly informed about the affairs of the Association; he/she shall perform such other functions as may be delegated to him/her by the Board of Directors.

Section 2. The Executive Vice-President shall act as President of the Association and Chairman of the Board of Directors and perform the duties and functions of the Office of the President if the latter is incapacitated to perform his/her duties and functions enumerated in the immediate preceding section. The Executive Vice-President may also perform such other duties as the National President and the Board of Directors may assign to him/her.

In the absence due to the incapacity of the Executive Vice President, the Vice President for Internal Affairs shall perform the duties pertaining to the office of the Executive Vice-President. The Vice-President for External Affairs shall likewise perform the duties pertaining to the office of the Vice-President for Internal Affairs in the absence or incapacity of the latter.

Section 3. The Secretary shall be the official recorder of the Association and its record custodian. The Secretary shall likewise be responsible for taking the minutes of

the meetings of the Board of Directors including correspondence, and such other work as may be assigned to him/her by the National President or the Board of Directors of which he/she is a full pledged member.

Section 4. The Treasurer shall be the custodian of all the funds and properties of the Association and shall, subject to the direction and supervision of higher officers and the Board of Directors, be responsible for the financial transactions of the Association. He/she shall carry out his/her duties in accordance with the generally accepted system of conducting modern business transaction, keeping records and rendering reports as may be required by the Association. He/she shall be bonded in such sum and with such surety as may be fixed by the Board.

Section 5. The Auditor shall see to it that all records of financial transactions, including books of accounts of the Association, are properly kept and maintained. For this purpose, the Auditor is authorized to examine said records of transactions and books of accounts of the Association whenever he/she deems it necessary in the interest of the Association. The Auditor shall render periodic and special report of audit as may be called for by the Board of Directors. He/she shall perform such other duties of an Auditor as the Board of Directors may direct.

Section 6. The Assistant Secretary shall assist the Secretary and perform such other duties and functions as may be assigned to him/her by the Board of Directors. He/she shall automatically act as the Secretary in the absence or incapacity of the latter.

Section 7. The Assistant Treasurer shall assist the Treasurer and perform such duties and functions as may be assigned to him/her by the Board of Directors. He/shall automatically act as the treasurer in the absence or incapacity of the latter.

Section 8. The Assistant Auditor shall assist the Auditor and perform such other duties and functions as may be assigned to him/her by the Board of Directors. He/she may automatically act as the Auditor in the absence or incapacity of the latter.

ARTICLE VII- MEETING QUORUM, AND RULES OF ORDER

Section 1. The Board of Directors:

The Board of Directors shall hold regular meetings on such dates as it may fix.

Special meetings of the Board may be called by the President upon his own, or a written petition of at least four (4) directors.

A majority of the Members of the Board shall constitute a quorum.

Section 2. Meeting of the Association.

The AGAP shall expand its membership in every administrative region through the establishment of AGAP Regional Chapters. Each chapter shall be managed by a nine-member Board of Directors that shall elect from among themselves the following officers:

- (a) Regional President
- (b) Regional Vice President
- (c) Regional Secretary
- (d) Regional Secretary
- (e) Regional Treasurer
- (f) Regional Auditor
- (g) Regional PRO
- (h) Regional Coordinator

ARTICLE IX- MUTUAL BENEFIT PLAN

Section 1. A "Mutual Benefit Plan" shall be approved by the Board of Directors subject to confirmation or amendment by the Members in any General Annual Meeting, or Special Meeting to be held for the purpose.

The Association shall hold its regular meetings every Third Thursday of the first month of each quarter, special meeting may be called by the President upon approval of the Board of Directors or a written petition of at least twenty (20) regular members.

corrected by:
EDGARDO C. ABRAHAM

At least a majority of the Regular Members shall constitute a quorum, except when there is an emergency or urgent request based on nature to save the association property.

Section 3. Annual General Meeting

The association shall hold its annual general meeting on any business day during the month of April of each year, the date, time and place to be determined and fixed by the Board in its regular and special meeting, provided that notices for such annual general meetings be sent to, and be received by the members at least thirty (30) days prior thereto.

Section 4. Rules of Order

The Rules of Parliamentary Procedure contained in the "Robert's Rules of Order" shall govern all meetings of the Board of Directors and the Members.

ARTICLE VIII- CREATION OF REGIONAL ASSOCIATION OF
GOVERNMENT ACCOUNTANT OF THE PHILIPPINES (RAGAP)

Section 2. Upon the death of any member of good standing or one who is not in arrears in his monthly fees for a period not longer than six (6) months shall be given a "marble slab" indicating therein the name, the date of birth, the death, as well as the highest last position held by him and with the statement that the same is a Remembrance from the Association of the Government Accountants of the Philippines provided that the cost shall not exceed Two Thousand Pesos (P2,000.00) and quality shall be the same irrespective of the status of the deceased member in the organization or in the accounting service; and provided further, that should the immediate heir of the deceased member so desire, an equivalent amount of Two Thousand Pesos (P2,000.00) shall be given in lieu of a "marble slab"

ARTICLE X-SPECIAL PROVISIONS

Only Members of good standing who have qualified under Article IV hereof shall remain as Regular member. All Honorary Members of record for the years 1950, 1951 and 1952 shall remain as Honorary Members

Regular Honorary Members shall be awarded certificate of membership to be signed by the President and the Secretary.

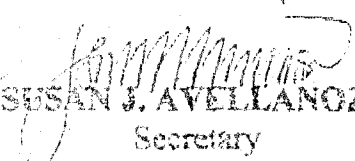
The fiscal year of the association shall begin on the first day of January and end on the last day of December of each year.


ARTICLE XI - AMENDMENTS

Section 1. These By-Laws may be amended by a majority vote of the ~~of the Board~~ and by majority of all the members of the ~~association~~ Members in a regular or annual meeting. Provided that, the proposed amendments shall be submitted in writing to the secretary by not less than ten (10) Members and that all Members have all been circularized accordingly at least two weeks before the meeting.

Section 2. The Board of Directors may adopt rules and regulations in harmony with the foregoing By-laws, but shall not amend, alter, or repeal the same unless with the approval of majority of the members of the association.

CERTIFIED CORRECT:


SUSAN J. AVELLANOZA
Secretary

corrected by:

EDGARDO C. LOPEZ

ATTESTED BY:

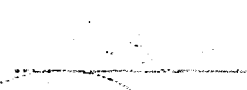
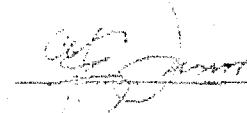
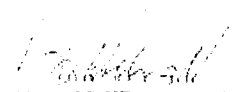

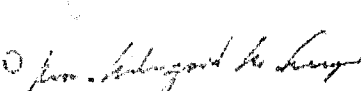
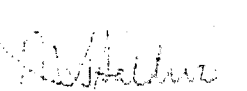
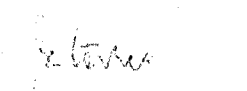
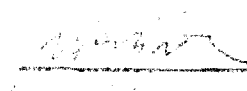

SIBEGONA S. GUEVARRA
National President

DIRECTORS' CERTIFICATE

WE HEREBY PRESENT:

That we, the undersigned, being the Directors of Association of Government Employees of the Philippines, Inc. and Secretary thereof, do hereby certify that the By-Laws of the said association was approved by at least two-thirds of the members and all members of the Board of Directors at a meeting held on 22 March 2001 at the principal office of the association.

IN WITNESS WHEREOF, We hereby set our hands this 23 day of March, 2001 at Paigay City.

NAME	SIGNATURE	CGM/TAX CERT./DATE/PLACE
SIMONA S. GUEVARRA President		<u>08098202</u> / <u>Paigay City</u>
CYRIL E. RAMOS Executive Vice-President		<u>13791144</u> / <u>1/08/01</u> / <u>Q.C.</u>
MYRNA X. SEDRAL VP-Internal Affairs		<u>122 06702</u> / <u>3/9/01</u> / <u>Manila</u>
LIBERTY M. TOLEDO VP-External Affairs		<u>122 06702</u> / <u>3/9/01</u> / <u>Manila</u>
MA. NILEGUAS M. LEYNO Asst. Secretary		<u>122 06702</u> / <u>3/9/01</u> / <u>Manila</u>
CORAZON A. ZALDIVAR Treasurer		<u>122 06707</u> / <u>3/9/01</u> / <u>Manila</u>
LORNA C. TORRES Asst. Treasurer		<u>09081248</u> / <u>2/25/01</u> / <u>Manila</u>
NORANTA A. PALISOC Auditor		<u>0805 3661</u> / <u>1/24/01</u> / <u>Manila</u>

JOSEFINA R. MANGBO
Asst. Auditor

[Signature] 12505111

CATALINO A. FORTES
Member, Board of Directors

[Signature] 0217225

CATALINA P. DRENDAIN
Director for Human

[Signature] 02099231 02/16/01 [Signature]

ROBERTO P. SOLIERA
Member, Board of Directors

[Signature] 3395433 Cebu [Signature]

MALINA W. SORIANO
Member, Board of Directors

[Signature] 02099231

GREGORIO C. RULLONA
Member, Board of Directors

[Signature] 02048506 2/1/01 C.P.

LOURDES Y. MAGANIS
Member, Board of Directors

[Signature] 06172767 2/8/01

ESPERANZA A. LAZO
Member, Board of Directors

[Signature] 11450959 2/02/2001 O.C.

ARCTEO O. REYES
Member, Board of Directors

[Signature] 8305030 1/16/01 [Signature]

SECRETARY:

SUSAN J. AVELLANOZA

[Signature] 00161777 2/7/01 S.C.

SUBSCRIBED AND SWORN TO BEFORE ME this 5th day of June 2001, affiants exhibiting to me their Community Tax Certificates
 Now done at the places and dates as above first written.

NOTARY PUBLIC
 STATE OF CALIFORNIA
 My Comm. Expires 01/01/04
 My Comm. No. 123456789

DOC. NO. _____
 PAGE NO. _____
 BOOK NO. _____
 SERIES OF 2001

CDARS 98-1

COMPANY DATA MAINTENANCE FORM
GENERAL / BUSINESS / COMPANY RELATIONSHIP INFORMATION
(FOR DOMESTIC COMPANIES ONLY)

FILE OR IDENTIFICATION - Paper filed by owner. Legal address book, name to be found by the state. See the appropriate code.
FILE FOR COM Y - MUST BE FILED FOR FEDERAL AGENCIES OR CHANGES ARE TO BE MADE. Report to the best of his knowledge for additional inspection.
CURRENT DOCUMENT NAME - This must always be provided.
RESUBMIT USE BY OTHERS? YES / NO

REINSTATEMENT NUMBER NEW COMPANY NAME
GENERAL INFORMATION

COMPANY TYPE DS - DOMESTIC STOCK DN - DOMESTIC NON-STOCK DP - DOMESTIC PARTNERSHIP
PRINCIPAL OFFICE ADDRESS

AREA CODE POSTAL CODE TEL NO FAX NO
BUSINESS OFFICE ADDRESS

AREA CODE POSTAL CODE TEL NO TAX NO
BUSINESS OFFICE ADDRESS

BUSINESS INFORMATION
PARTNERSHIP TYPE
1 - LIMITED
10 - GENERAL
TERMS OF EXISTENCE
END DATE OF EXISTENCE
REGISTRATION CODES
1 - IN-NO SPECIAL REGISTRATION
2 - IN-PA EX-PORT
3 - IN-PA DOMESTIC
4 - IN-PA EX-PORT
5 - SUBC REGISTERED
6 - SUBC REGISTERED
7 - SUBC REGISTERED
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100 - SUBC REGISTERED

NUMBER OF DIRECTORS (of stock only) JUSTICES (of non-stock only) PARTNERS (of partnership)
TYPE OF DIRECTOR CORPORATION TOTAL FOR FIDUCIARY (of non-stock only) % OF DIRECTOR MEMBERSHIP (of non-stock only) TOTAL CONTRIBUTION (of domestic partnership)
TYPE OF DIRECTOR CORPORATION (of partnership)

COMPANY RELATIONSHIP - List all companies related to registrant (Use additional sheets, if necessary)
RELATIONSHIP TYPE
1 - DISSOLVED COMPANY (if due to merger)
2 - PARTNER COMPANY (if partnership)
3 - SUBSIDIARY COMPANY (if subsidiary)
4 - AFFILIATE (of registrant)
5 - OTHER

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